Tourism, Parks, Recreation and Culture

Annual Report 2006-2007

Alberta

Note to Readers:

Copies of the annual report are available on the website or by contacting:

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Preface

Public Accounts, 2006-07

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each of the 20 Ministries.

The annual report of the Government of Alberta released June 21, 2007 contains the Minister of Finance's accountability statement and the consolidated financial statements of the Province. The *Measuring Up* report released June 28, 2007 provides a comparison of the actual performance results to the desired results set out in the government's business plan.

The Ministry of Tourism, Parks, Recreation and Culture is comprised of the former Ministry of Community Development (excluding community services and libraries), film and tourism entities from the former Ministry of Economic Development and Lottery Funding Programs from the former Ministry of Gaming.

This annual report of the Ministry of Tourism, Parks, Recreation and Culture contains the Minister's accountability statement, the audited consolidated financial statements of the Ministry and a comparison of actual performance results to desired results set out in the Ministry business plan. This Ministry annual report also includes:

- **the financial statements of entities making up the Ministry including the Department of Tourism, Parks, Recreation and Culture, regulated funds and provincial agencies for which the Minister is responsible; and**
- **other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the Ministry has anything to report.**

Minister's Accountability Statement

The Ministry's annual report for the year ended March 31, 2007, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All of the government's policy decisions as at September 7, 2007 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

Hector Goudreau
Minister of Tourism, Parks, Recreation and Culture
September 7, 2007

Message from the Minister

Tourism, Parks, Recreation and Culture is Alberta's quality of life ministry, supporting areas Albertans value – sport, arts, volunteerism, human rights, tourism, parks and protected areas, and the preservation of our historical resources. Our Ministry provides a wide range of programs and services to people across the province. As Alberta embarks on its second century, we find ourselves facing incredible opportunities to further improve the lives of Albertans, one of our government's top five priorities.

To help the government achieve its goal of an improved quality of life, Premier Stelmach mandated three priorities for our Ministry: to establish an MLA committee to make recommendations on a Community Spirit Program for Charitable Giving; to develop a plan for provincial parks and recreation areas; and to lead the development of a cultural policy for Alberta. Work on these initiatives commenced in the last quarter of 2006-07 and will continue into 2007-08.

In the meantime, our Ministry continued to make other important contributions to Albertans' quality of life – and we set out for Washington, D.C. to showcase just what makes Alberta one of the best places in the world to live, work and visit. In 2006, Alberta was featured at the annual Smithsonian Folklife Festival in the U.S. capital. Approximately 150 Albertans showcased all that our province has to offer to over 900,000 people who attended the festival.

We have asked Albertans to tell us what they value and what they want to see done in our province. One great example of what Albertans value is our abundant natural beauty and heritage. With approximately 8.5 million visits to Alberta's parks and protected areas each year, and with Alberta's population growing each day, we recognize the need to enhance these popular attractions. Our Ministry provided $32.6 million as part of a multi-year commitment to repair, renew or replace basic park facilities and infrastructure at our provincial parks and protected areas.

Another source of pride for our province is our vibrant artistic community. Albertans recognize the tremendous positive impact the arts have on our province – 89 per cent of us feel the arts make an important contribution to our quality of life. That is why our Ministry increased funding for the arts in 2006-07. We provided over 1,300 grants valued at close to $20 million to arts organizations and artists to support the literary, performing and visual arts. We also initiated a new strategy to support and preserve Aboriginal arts for future generations.

These are only a few of the Ministry's achievements in 2006-07. The following pages highlight our continued commitment to our cultural, natural and historical resources. We listen to Albertans and make investments in key areas that Albertans value – areas that improve our overall quality of life now and for the future. I look forward to future challenges and opportunities as we continue to improve life in Alberta.

Hector Goudreau
Minister

Management's Responsibility for Reporting

The Ministry of Tourism, Parks, Recreation and Culture includes the Department of Tourism, Parks, Recreation and Culture and the agencies, boards, commissions, foundations and funds listed in the Ministry entities chart on page three.

The executives of the individual entities within the Ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the Ministry complies with all relevant legislation, regulations and policies.

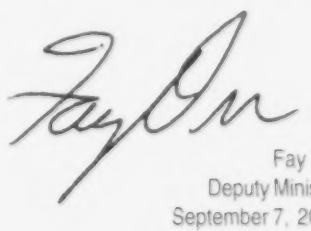
Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the Ministry rests with the Minister of Tourism, Parks, Recreation and Culture. Under the direction of the Minister, I oversee the preparation of the Ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the Ministry's financial administration and reporting functions. The Ministry maintains systems of financial management and internal control, which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;
- safeguard the assets and properties of the province under Ministry administration;
- provide Executive Council, Treasury Board, the Minister of Finance and the Minister of Tourism, Parks, Recreation and Culture any information needed to fulfill their responsibilities; and
- facilitate preparation of Ministry business plans and annual reports required under the *Government Accountability Act*.

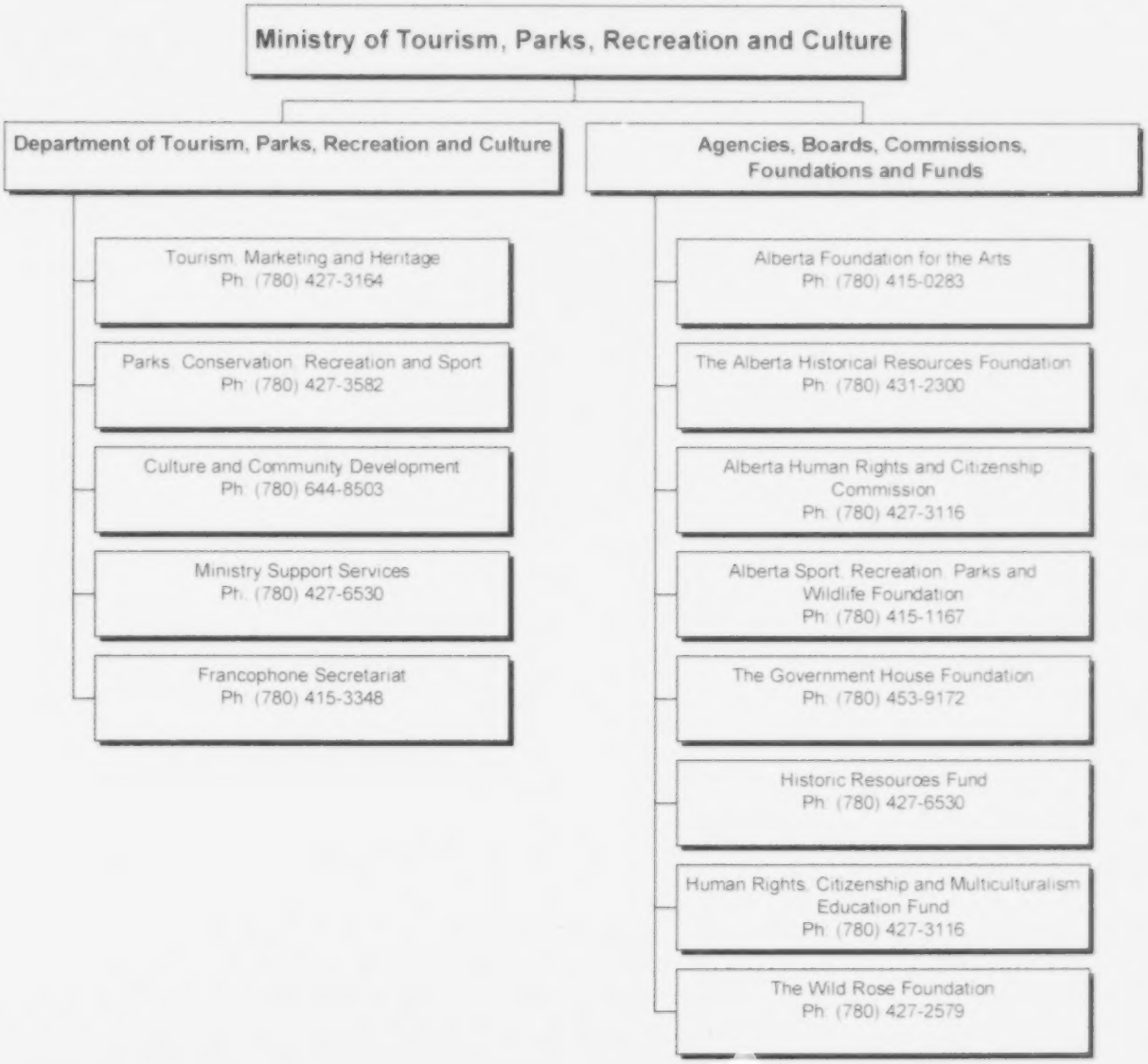
In fulfilling my responsibilities for the Ministry, I have relied, as necessary, on the executive of the individual entities within the Ministry.



Fay Orr
Deputy Minister
September 7, 2007

Overview

Ministry Entities


Ministry of Tourism, Parks, Recreation and Culture
Department of Tourism, Parks, Recreation and Culture
Agencies, Boards, Commissions, Foundations and Funds
Tourism, Marketing and Heritage
Ph: (780) 427-3164
Parks, Conservation, Recreation and Sport
Ph: (780) 427-3582
Culture and Community Development
Ph: (780) 644-8503
Ministry Support Services
Ph: (780) 427-6530
Francophone Secretariat
Ph: (780) 415-3348
Alberta Foundation for the Arts
Ph: (780) 415-0283
The Alberta Historical Resources Foundation
Ph: (780) 431-2300
Alberta Human Rights and Citizenship Commission
Ph: (780) 427-3116
Alberta Sport, Recreation, Parks and Wildlife Foundation
Ph: (780) 415-1167
The Government House Foundation
Ph: (780) 453-9172
Historic Resources Fund
Ph: (780) 427-6530
Human Rights, Citizenship and Multiculturalism Education Fund
Ph: (780) 427-3116
The Wild Rose Foundation
Ph: (780) 427-2579

The Ministry consists of the Department, agencies, boards, commissions, foundations and funds. The following description of the Ministry's structure provides an overview of the range of programs and services available to Albertans.

The Department

1. Tourism, Marketing and Heritage

The Tourism, Marketing and Heritage Division implements and manages a tourism framework that supports the development and marketing of Alberta as a desirable year-round tourism destination for Albertans and the rest of the world. The Division also preserves, protects and presents Alberta's history and culture. Tourism marketing initiatives are carried out through Travel Alberta under the guidance of the Strategic Tourism Marketing Council. Travel Alberta manages contracts with agencies for in-province, national and international tourism marketing and also provides tourism marketing support to six tourism destination regions throughout the province. Tourism services are provided through a centralized contact centre, 10 visitor information centres and the TravelAlberta.com website. In addition, the Division works with tourism operators, investors, developers and other stakeholders to develop, enhance and expand Alberta's tourism product base. It also works closely with the Aboriginal Tourism Advisory Council regarding the development and marketing of Aboriginal tourism products. The Division carries out its heritage mandate by managing and operating, in consultation and/or partnership with cooperating societies, a network of provincial heritage facilities that includes the Provincial Archives of Alberta, five major museums and 13 historic sites and interpretive centres. It also maintains provincial heritage collections, provides protection for historical resources and delivers education and exhibition programs.

2. Parks, Conservation, Recreation and Sport

The Parks, Conservation, Recreation and Sport Division preserves Alberta's natural heritage by protecting and managing Alberta's provincial parks and protected areas; encourages active, healthy lifestyles by promoting and supporting participation in sport and recreation; protects designated historic places, archaeological and paleontological sites and historic buildings; and regulates land-based development activities in the province to preserve significant historical resources. The Division also maintains the Alberta Natural Heritage Information Centre, which is the province's biodiversity database, and coordinates Alberta's involvement in the Canadian Heritage Rivers Program.

3. Culture and Community Development

The Culture and Community Development Division promotes community development activities within a wide range of community interests. The Division ensures the protection of human rights, promotes fairness and access, and supports the inclusion of all Albertans through the work of the Alberta Human Rights and Citizenship Commission and through public education and information programs. Support for developing the capacity of Alberta's voluntary sector is provided through financial support and leadership, training, awareness and recognition initiatives. The Division works with artists, arts organizations and cultural industries to provide opportunities to experience the arts and helps Albertans make informed viewing choices by providing provincial film classifications. Film activities also include an incentive program to attract film and television production, assistance to filmmakers for location information and scouting, and collaboration with stakeholders such as the Film Commission Advisory Council to guide strategies for growth and sustainability of the film industry. The Division also provides financial support to communities through lottery-funded grant programs, including the Community Facility Enhancement Program, the Community Initiatives Program, the Other Initiatives Program and the First Nations Development Grant Program.

4. Ministry Support Services

Ministry Support Services includes the Minister's Office, Deputy Minister's Office, Communications and Human Resources. It also includes the Strategic Corporate Services Division encompassing Financial Services, Policy Coordination, Planning and Performance Measurement, Program Evaluation, Risk Mitigation, Legislative and Freedom of Information and Protection of Privacy Services and Information Management and Technology Services. These services are provided to the entire Ministry to optimize operating efficiency.

5. Francophone Secretariat

The Francophone Secretariat serves as a liaison between the Government of Alberta and Alberta's francophone community. It facilitates access to various government ministries and programs for francophone groups and organizations involved in community development, and it manages the Canada-Alberta Agreement on French Language Services which acts as a catalyst to enhance provincial programs and services for French-speaking Albertans. The Minister and Secretariat represent the province and the francophone community at federal/provincial/territorial meetings on francophone affairs.

Agencies, Boards, Commissions, Foundations and Funds

1. Alberta Foundation for the Arts

The Alberta Foundation for the Arts provides funding to artists, arts organizations and the cultural industries to encourage the growth and development of the arts sector in Alberta. Grants from the Foundation help to provide opportunities for public participation in, and enjoyment of, the arts. The Foundation also promotes an appreciation for the arts as integral to Alberta's social, historical and economic development.

2. The Alberta Historical Resources Foundation

The Alberta Historical Resources Foundation provides grant assistance for community-based heritage initiatives across the province. These initiatives include conservation of historical buildings and main street heritage districts as well as development of interpretive markers, publications and educational projects. In addition, the Foundation is responsible for the naming of geographical features in Alberta and supports the activities of several heritage societies.

3. Alberta Human Rights and Citizenship Commission

The Alberta Human Rights and Citizenship Commission is an independent Commission of the Government of Alberta, reporting through the Minister. The Commission protects human rights in Alberta by resolving complaints made under the *Human Rights, Citizenship and Multiculturalism Act*. Human rights panels adjudicate complaints that cannot be resolved. The Commission also works to eliminate discrimination and barriers to full participation in society through education and other services.

4. Alberta Sport, Recreation, Parks and Wildlife Foundation

The Alberta Sport, Recreation, Parks and Wildlife Foundation facilitates opportunities for developing athletes who aspire to competitive excellence, promotes participation in sport and recreation as a means towards a healthy, active lifestyle and encourages the preservation and recreational use of the natural environment. Grants from the Foundation support organizations and individuals in the development of sport, recreation, parks and wildlife activities in the province.

5. The Government House Foundation

The Government House Foundation cares for and promotes the interests of Government House, the former home of the Lieutenant Governors of the province of Alberta. The Foundation advises the Minister on the preservation of Government House as an historic site and building and enhances the physical attributes of Government House, including its works of art and furnishings.

6. Historic Resources Fund

The purpose of the Fund is to protect, enhance, promote and display Alberta's historic resources. This is done through funding programs designated by the Lieutenant Governor in Council and by promoting the use and development of related facilities.

7. Human Rights, Citizenship and Multiculturalism Education Fund

Funding provided through the Human Rights, Citizenship and Multiculturalism Education Fund supports community organizations and the Ministry in undertaking educational initiatives that eliminate discrimination and racism and encourage the full participation of Albertans in all aspects of society. The Human Rights, Citizenship and Multiculturalism Education Fund Advisory Committee provides the Minister with advice on the use of the Education Fund, reviews grant applications and makes recommendations on grants.

8. The Wild Rose Foundation

The Wild Rose Foundation supports Alberta's voluntary sector and promotes volunteerism through the provision of financial assistance, skills development and training, and recognition initiatives. The Foundation also provides grants to non-profit organizations for projects in developing countries.

Operational Overview

The Ministry had a successful year in 2006-07. Many accomplishments were realized through the commitment of engaged Albertans, communities and Ministry staff. Detailed accomplishments are provided in the Results Analysis Section.

Vision

A superior quality of life that makes Alberta one of the best places to live, work and visit.

Mission

To promote, develop and preserve Alberta's tourism, culture and heritage in support of vibrant, active and inclusive communities.

Core Businesses and Goals

The Ministry organizes delivery of its programs and services around the following four core businesses:

Core Business 1: Preserve, protect and present Alberta's provincial parks, protected areas, history and cultural heritage.

Goal 1: Provincial parks and protected areas preserve Alberta's natural heritage and provide opportunities for oudoor recreation, heritage appreciation and tourism.

Goal 2: Alberta's historical resources are preserved and appreciated and opportunities for heritage tourism are provided.

Core Business 2: Build community capacity.

Goal 3: Albertans volunteer and participate in sports, recreation and the arts.

Core Business 3: Protect human rights, promote fairness and access, and support the inclusion of all Albertans.

Goal 4: Albertans participate in the social, economic and cultural life of the province without discrimination.

Core Business 4: Facilitate tourism marketing, development and film investment.

Goal 5: Increased growth and expansion of marketable tourism products.

Goal 6: Increased tourism visitation in targeted domestic and international markets, and promotion of film and television production.

Strategic Priorities

The strategic priorities described below have been identified through the Ministry's review of external and internal challenges. These are in addition to the important ongoing core activities of the Ministry and are of primary importance in focusing the Ministry on achieving its goals:

1. Infrastructure Renewal **Linkage: Goals 1 and 2**	Upgrading, renewing and maintaining infrastructure for provincial parks, protected areas, historic sites, museums and interpretive centres.
2. Community Capacity Building **Linkage: Goal 3**	Strengthening community resources in support of the voluntary sector, sport and recreation and the arts, and managing the implementation of the First Nations Gaming Policy to provide opportunities for gaming facilities on First Nations land for the benefit of First Nations communities.
3. Inclusive Communities **Linkage: Goal 4**	Fostering equality and supporting the reduction of discrimination, barriers to full participation in society and the development of inclusive communities.
4. Using and Respecting the Land **Linkage: Goal 1**	Participating in the development of a land-use framework for effective management of competing land use interests to preserve Alberta's high quality of life and continued economic prosperity.
5. Tourism Development and Marketing **Linkage: Goals 5 and 6**	Developing and marketing new and expanded tourism opportunities, including increasing marketing promotions to compete more effectively in national and international markets and developing and marketing new tourism opportunities.

Link to the Government of Alberta Strategic Business Plan

In 2006-07, the Ministry supported the realization of the Government of Alberta's four key opportunities in the areas of unleashing innovation, leading in learning, competing in a global marketplace and making Alberta the best place to live, work and visit. Specifically, the Ministry concentrated its efforts on fostering a quality of life that is enriched by arts, culture, sport and recreation, the voluntary sector, human rights, and by a natural environment and cultural heritage that is protected and preserved for future generations. These efforts are aligned with the following goals from the government's 2006-09 Strategic Business Plan:

Goal 1: Alberta will have a diversified and prosperous economy
Goal 3: Alberta's international competitiveness will be enhanced
Goal 7: The well-being and self-reliance of Aboriginal communities and people will be improved
Goal 10: Alberta will be a fair and safe place to work, live and raise families
Goal 12: Albertans will have the opportunity to participate in community and cultural activities and enjoy the province's historical resources and parks and protected areas
Goal 14: Alberta will have a supportive and sustainable infrastructure that promotes growth and enhances quality of life

Financial Overview

RESULTS OF OPERATIONS

For the year ended March 31, 2007

(millions of dollars)

2006-07 Financial Analysis

	Budget	Actual	Difference	Explanation
Total Revenues	$ 332.1	$ 304.9	$ (27.2)	Decrease in lottery funding provided for the Horse Racing and Breeding Renewal Program, Bingo Associations and the First Nations Development Fund based on revenues generated at related gaming facilities; partially offset by increases in other revenue, including transfers from the Government of Canada for the acquisition of historical collections and francophone-related initiatives.
Expenses				
Operating	479.7	452.1	27.6	Decreased expenses primarily for the Horse Racing and Breeding Renewal Program, Bingo Associations and the First Nations Development Fund as a result of decreased revenues; partially offset by a one-time increase of $12.5 million for the Alberta Film Development Program to address the backlog of approved grants for completed projects carried over from 2005-06.
Statutory	0.2	0.5	(0.3)	
Equipment/ Inventory Purchases	5.2	8.2	(3.0)	Increased spending on exhibits in various parks and historic sites, information technology and general equipment purchases.
Capital Investment	20.7	23.2	(2.5)	An additional $11.3 million in capital spending was carried forward from 2005-06. At year end, $8.8 million remained unspent in regards to completing the day lodge at Canmore Nordic Centre, site development at centennial interpretive centres and upgrades to water, sewer and other parks infrastructure.
Total Expenses	$ 505.8	$ 484.0	$ 21.8	

Revenues

REVENUE HIGHLIGHTS
(millions of dollars)

	2007 Budget	2007 Actual	2006 Actual
Internal Government Transfers	$ 306.3	$ 275.0	$ 262.2
Transfers from the Government of Canada	1.8	3.0	1.8
Investment Income	1.6	2.1	1.4
Premiums, Fees and Licences	9.4	10.7	8.8
Other Revenue	13.0	14.1	13.6
Total Revenues	$ 332.1	$ 304.9	$ 287.8

Revenues increased by $17.1 million from the previous year and totalled $304.9 million in 2006-07. The primary source of revenue consists of $275 million in internal government transfers from the Lottery Fund. This represents an increase of $12.8 million over the prior year primarily related to an additional $7.1 million to support the ministry's funds and agencies, $14.2 million for the First Nations Development Fund and $5 million more for final commitments under the 2005 Alberta Centennial Initiative. These increases were partially offset by decreased revenues for other initiatives, including $10 million in one-time support for victims of Hurricane Katrina and the Pakistan earthquake relief effort.

Transfers from the Government of Canada were $3 million, primarily to further the goals of the Historic Places Initiative and to promote the official languages through the Canada-Alberta Agreement on French Language Services. This represents an increase of $1.2 million from the prior year primarily related to funding for francophone-related initiatives and the acquisition of the Earl of Southesk collection of Aboriginal artifacts.

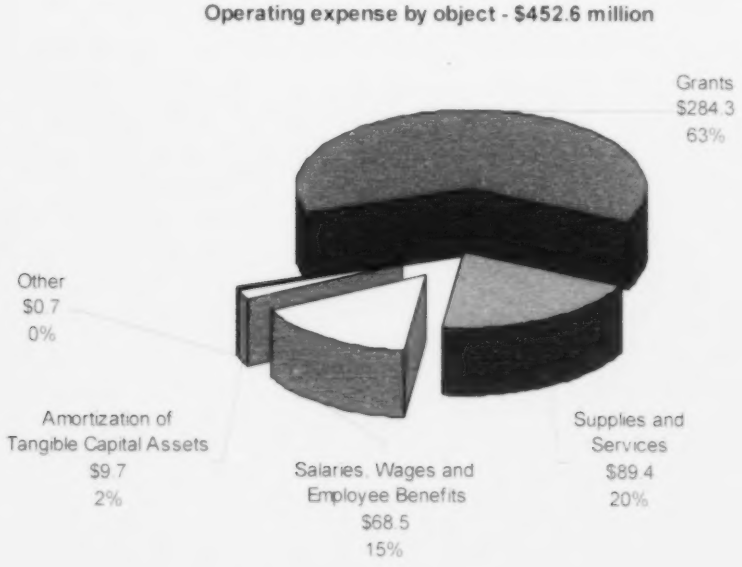
The Ministry's funds and agencies generated $2.1 million in investment income, which represents an increase of $0.7 million in interest earnings over the prior year. Premiums, fees and licences generated $10.7 million and include admission, camping and film classification fees. The $1.9 million increase from the prior year is primarily related to increased revenues from camping fees at provincial parks and admission fees at various museums and historic sites.

Other revenue totals $14.1 million and includes revenue from donations, contributions in kind, sales, refunds of expenses and other miscellaneous revenues. This revenue reflected an increase of $0.5 million from the prior year primarily due to a full year's operations of the Northern and Southern Alberta Jubilee Auditoria, which re-opened in September 2005.

Expenses

OPERATING EXPENSE BY OBJECT

(millions of dollars)



The Ministry's largest operating expense was grants, where 63 per cent of the budget is directed. Approximately $284.3 million was awarded in 2006-07 to support individuals, organizations and communities. Expenditures for salaries, wages and employee benefits totalled $68.5 million. The remainder of the Ministry's expenses were for supplies and services ($89.4 million), amortization of tangible capital assets ($9.7 million) and other expenses ($0.7 million).

CAPITAL INVESTMENT

In addition to the operating expenses identified in earlier sections, the Ministry also made capital investments of $23.2 million primarily related to the refurbishment of various parks including the Canmore Nordic Centre and Miquelon Lake, and upgrades to various park water and sewage systems. As well, a further $8.2 million was spent on equipment purchases primarily for exhibits in various parks and historic sites, information technology and general equipment purchases.

Results Analysis

Message from the Deputy Minister

This past year, Tourism, Parks, Recreation and Culture was created by the merging of the former Ministry of Community Development with programs from the former ministries of Gaming and Economic Development. Thanks to the hard work and dedication of all staff during this transition, we are able to report significant progress and achievements from the 2006-07 fiscal year.

This past year we launched our 75th anniversary celebration of provincial parks. As part of this celebration, we worked with world-renowned artist Robert Bateman. He created four limited-edition prints featuring wildlife in Alberta parks. Proceeds from the sale of these prints will enhance environmental education programming.

In addition, we opened two new interpretive centres – at Dinosaur Provincial Park, one of Alberta's five UNESCO World Heritage Sites, and at the Boreal Centre for Bird Conservation in Lesser Slave Lake Provincial Park. These centres now provide interactive, interpretive and environmental education programming to enhance the visitors' experience.

Enhancing existing sites and attractions is an important part of expanding Alberta's $5.3 billion tourism industry. Equally important is the development of new attractions. This year we acquired over 3,000 acres of ranch land near Calgary to create a new park – Glenbow Ranch. This park will provide a unique opportunity to showcase Alberta's rich ranching history and culture, while protecting the natural landscape.

The Canadian Badlands region is another attraction being developed. The Ministry has been working with Canadian Badlands Ltd., a not-for-profit company formed to develop and promote the Badlands in southern Alberta as the province's next tourism icon – a must-see destination featuring unique landscapes, history, adventures and culture.

Another area of interest is the Turner Valley Gas Plant historic site. The Turner Valley Gas Plant Minister's Resolution Advisory Panel was initiated to review the remediation of environmental hazards and contaminants at the site after more than 70 years of industrial activity.

The Ministry also launched a $200 million renewal and expansion of the Royal Alberta Museum. An exciting addition to the Museum this year is the Southesk Collection, featuring more than 30 First Nations and Métis artifacts assembled by James Carnegie, the Earl of Southesk, as he travelled across the Canadian Plains in the mid-1800s.

Our Ministry's focus on preventing discrimination and the continuous improvement of the human rights complaint process showed positive results in 2006-07. For the first time in six years, the Ministry closed more complaints than it opened, with 659 complaints opened and 751 closed.

Community resources were strengthened with over $4.5 million provided to over 140 non-profit health and social service organizations through the Wild Rose Foundation Quarterly Grants Program.

The Ministry supported the provincial voluntary sector conference, Vitalize 2006, which brought together over 1,100 delegates from more than 500 organizations across the province. Vitalize is an opportunity for those working in the non-profit and voluntary sector to get professional training to meet the needs of their organizations.

Our support for hosting western Canadian, national and international sport and recreational events is illustrated by providing $390,000 in grants in 2006-07. We also supported the High Performance Coach Development Program to help meet the demands for qualified coaches in the province. The Ministry provided approximately $460,000 in matching grants to 18 provincial sports associations that support this initiative.

Skilled coaches help our athletes achieve their goals. World-class facilities for athletes are another essential part of the training process. We announced $69 million to the Calgary Olympic Development Association (CODA) to support construction of a new athletic and ice complex. Funding for CODA will also help upgrade existing facilities to accommodate new training technology and to meet international event hosting standards.

We also helped establish Alberta Sport Development Centres in Fort McMurray, Grande Prairie and Medicine Hat. These regional facilities will allow athletes competing at a provincial or national level to access services like nutritional counseling and strength training closer to home. The centres will also provide educational opportunities for coaches, sport administrators and volunteers.

Our Ministry's diverse range of programs put us in a unique position to help present Alberta at the prestigious Smithsonian Folklife Festival in Summer 2006. Alberta seized the opportunity as the first province invited to Washington, D.C. to highlight our culture, economy and accomplishments for an international audience.

Tourism, Parks, Recreation and Culture contributes to a stronger province and helps improve Albertans' quality of life – top priorities for our government. I believe that our new Ministry and its structure will provide us with significant opportunities for improved service for all Albertans in the years to come.

Fay Orr
Deputy Minister

AUDITOR GENERAL
Alberta

Report of the Auditor General on the Results of Applying Specified Auditing Procedures to Performance Measures

To the Members of the Legislative Assembly

Management is responsible for the integrity and objectivity of the performance results included in the *Ministry of Tourism, Parks, Recreation and Culture's 2006–2007 Annual Report*. My responsibility is to carry out the following specified auditing procedures on performance measures in the annual report. I verified:

Completeness

1. Performance measures and targets matched those included in Budget 2006. Actual results are presented for all performance measures.

Reliability

2. Information in reports from external organizations, such as Statistics Canada, matched information that the Ministry used to calculate the actual results.

3. Information in reports that originated in the Ministry matched information that the Ministry used to calculate the actual results. In addition, I tested the processes the Ministry used to compile the results.

Comparability and Understandability

4. Actual results are presented clearly and consistently with the stated methodology and are presented on the same basis as targets and prior years' information.

I found no exceptions when I performed these procedures.

As my examination was limited to these procedures, I do not express an opinion on whether the set of measures is relevant and sufficient to assess the performance of the Ministry in achieving its goals.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
August 13, 2007

Strategic Priorities

1. Infrastructure Renewal (Goals 1 and 2)

The Ministry provided $32.6 million as part of a multi-year commitment to address the deferred repair, renewal or replacement of basic park infrastructure such as picnic tables, washrooms, trails, roads, and water and sewer systems. The funding also supported the completion and official opening of the Dinosaur Provincial Park Visitor Centre and the Boreal Centre for Bird Conservation.

Museums, cultural facilities and interpretive centres also benefited from various infrastructure upgrades, including exhibit development and renewal, new exhibit lighting and equipment, enhanced digital theatre production, new interpretive signage, a monument upgrade at the Ukrainian Cultural Heritage Village, improved accessibility for patrons with disabilities and other infrastructure upgrades to improve visitor experiences.

Capital funding was also provided for community facilities under the Centennial Legacies Grant Program in the form of $15 million provided for the Art Gallery of Alberta and $20 million for the Calgary Zoo.

Over 560 applications, totalling over $38 million, were approved to improve Alberta's community public-use facilities through the Ministry's Community Facility Enhancement Program.

2. Community Capacity Building (Goal 3)

Community resources were strengthened to support the voluntary sector, sport and recreation and the arts. Through the Wild Rose Foundation Quarterly Grants Program, more than $4.5 million was approved for over 140 community non-profit health and social service organizations. The Ministry also approved $120,000 through the Youth Initiatives Grant Program for seven youth organizations engaged in youth leadership development and youth volunteerism across the province. Almost $600,000 was awarded through the Voluntary Sector Advancement Program to six community organizations to enhance community volunteerism regionally and locally. The Ministry also delivered close to 60 board governance workshops to non-profit organizations across the province through the Board Development Program.

Recommendations in the Alberta Sport Plan were addressed by encouraging participation in sport for under-represented groups and included a new bilateral agreement with Sport Canada for Aboriginal sport. The Ministry also supported Team Alberta at the 2007 Canada Winter Games, initiated the High Performance Coach Development Program and opened three new Alberta Sport Development Centres to enhance and coordinate services to Alberta's emerging athletes and coaches.

The Ministry advanced work on a cultural policy for the province, which included identifying key components of the policy based on a broad definition of culture that encompasses human rights, the arts, heritage, the natural landscape and sport and recreation. Input from the public and key stakeholder groups was sought through public meetings and a telephone survey of 1,000 Albertans. Twelve government ministries provided feedback to the Ministry. Best practice jurisdictional reviews were also conducted. The research concluded that Albertans look to government for leadership in creating an environment supportive of culture. Further work on the policy, including validating priorities, strategies and desired outcomes with the public and stakeholder organizations and the development of an implementation plan will continue in 2007-08.

More than 1,300 grants, valued at close to $20 million, were awarded to arts organizations and artists in support of activities related to the literary, performing and visual arts. In addition, the Ministry initiated a new strategy to improve support to Aboriginal arts to foster and preserve Aboriginal arts for future generations.

Arts programming was provided in Aboriginal communities throughout the province as part of the Alberta Future Leaders program in partnership with the Alberta Sport, Recreation, Parks and Wildlife Foundation. Over $97,000 was provided in support of this program by the Alberta Foundation for the Arts. In addition, the Ministry provided almost $8 million in grants through the Alberta Sport, Recreation and Wildlife Foundation to support provincial sport and recreation programs and services for Albertans.

In 2006-07, grants totalling more than $14 million were provided through the First Nations Development Fund grant program to assist First Nations with economic, social and community development projects, education, health and infrastructure. The Enoch Cree Nation Casino was opened and four other First Nations casinos are in various stages of development: Alexis Nakota Sioux Nation; Cold Lake First Nation; Tsuu T'ina First Nation; and Stoney Nakoda First Nation.

Over 1,000 applications, totalling almost $30 million, were approved in support of programming and small capital initiatives through the Ministry's Community Initiatives Program in areas such as community services, seniors' services, libraries, arts and culture, sports, education, health and recreation.

3. Inclusive Communities (Goal 4)

The Ministry continued to support the inclusion and integration of all Albertans, including immigrants, ethnic and racial groups into Alberta communities and workplaces. The Alberta Human Rights and Citizenship Commission held over 110 workshops on building respectful and inclusive workplaces for more than 3,200 workers across Alberta. To help promote awareness of human rights, displays were set up at 19 events, targeting an audience of more than 2,700 Albertans. In addition, Help Make a Difference public service announcements, a partnership initiative with Global TV Alberta, continued to be broadcast across the province to raise awareness about discrimination.

Alberta communities are committed to becoming more inclusive by preventing racism and discrimination. The Alberta Human Rights and Citizenship Commission championed the Canadian Coalition of Municipalities Against Racism and Discrimination, and in 2006-07, five municipalities became involved. The Ministry further encouraged inclusive communities by awarding 30 grants totalling over $900,000 for projects that helped build welcoming and inclusive communities and workplaces. Ministry staff also participated in cross-government initiatives in support of immigrants and immigration to Alberta. For the first time in six years, the Ministry closed more human rights complaints (751) than it opened (659).

4. Using and Respecting the Land (Goal 1)

Tourism, Parks, Recreation and Culture collaborated with other ministries to support the Government of Alberta's Using and Respecting the Land Top Priority. The Ministry participated in the development of a provincial Land-Use Framework to manage common land-use interests and develop an Alberta approach to biodiversity. The Ministry contributed to the development of workbook, questionnaire and information material for various working and focus groups that convened on land-use issues. These materials were used to gather input from Albertans on the Land-Use Framework.

5. Tourism Development and Marketing (Goals 5 and 6)

The Ministry continued its focus on increased marketing of new and expanded tourism opportunities. Meeting, convention and incentive travel activities were expanded in international markets, and new Korean and Mexican charter programs were negotiated to encourage visitation to the province.

In collaboration with municipalities throughout southern Alberta, the Ministry facilitated the formation of Canadian Badlands Ltd., a not-for-profit company formed to develop and promote the Badlands tourist destination region. In support of new product development in the Canadian Badlands, six regional touring routes were created to encourage travel throughout the region. Winter tourism corridors were enhanced in the region through a pilot trail mapping project including approved snowmobile trails.

The world's largest Ukrainian Easter egg, or pysanka, is found in Vegreville. Each year, Vegreville celebrates the heritage of Ukrainian-Albertans with the Pysanka Festival.

Core Businesses, Goals, Strategies and Performance Measures

Expense by Core Business (millions of dollars)

This section compares planned to actual results in terms of both financial and business performance. The following table outlines actual expenditures incurred in comparison to budgeted resources for achieving the objectives of each core business. Financial results for each of the Ministry's core businesses are also presented by goal and linked to the Ministry's success in achieving the related strategies and performance targets.

	2007 Budget	2007 Actual	2006 Actual
Preserve, protect and present Alberta's provincial parks, protected areas, history and cultural heritage	$ 105.3	$ 100.2	$ 109.0
Build community capacity	301.5	267.6	368.4
Protect human rights, promote fairness and access, and support the inclusion of all Albertans	6.4	6.2	5.9
Facilitate tourism marketing, development and film investment	66.7	78.6	58.5
Total Expense by Core Business	$ 479.9	$ 452.6	$ 541.8

Expense by Function (millions of dollars)

Expense by function identifies the principal purpose for which an expense is incurred rather than the activity involved. This basis of reporting is used for inter-provincial comparisons and for determining federal funding eligibility.

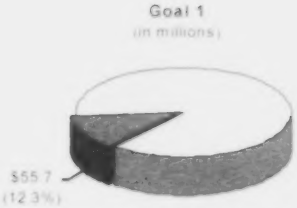
The function "agriculture, resource management, and economic development" includes expenses related to the development and promotion of agriculture and other sectors of the economy, such as tourism promotion and film development. The function "protection of persons and property" includes expenses for services provided specifically to ensure public interest objectives are achieved, such as human rights. The function "recreation and culture" includes expenses incurred in the delivery of programs and services to promote leisure activities. The function "general government" represents relief funding for Hurricane Katrina and the Pakistan Earthquake.

	2007 Budget	2007 Actual	2006 Actual
Agriculture, Resource Management, and Economic Development	$ 179.7	$ 164.5	$ 202.9
Protection of Persons and Property	6.4	6.2	5.9
Recreation and Culture	293.8	281.9	323.0
General Government	-	-	10.0
Total Expense by Function	$ 479.9	$ 452.6	$ 541.8

Core Business 1

Preserve, protect and present Alberta's provincial parks, protected areas, history and cultural heritage

In 2006-07 approximately 22.1 per cent of the Ministry's operating expenses ($100.2 million) relate to core business one. This core business provides opportunities for exploration, understanding and appreciation of Alberta's past, cultural and natural resources, and the province's natural heritage. In 2006-07, there were decreased expenses of $8.8 million, primarily as a result of $15.5 million in one-time funding in 2005-06 for site reclamation at various historic sites and provincial parks. This decrease was partially offset by operating costs at parks, museums and historic sites.



Goal 1 - Provincial parks and protected areas preserve Alberta's natural heritage and provide opportunities for outdoor recreation, heritage appreciation and tourism - consumed 12.3% ($55.7 million) of the Ministry's 2006-07 operating expense

Provincial parks and protected areas preserve Alberta's natural heritage and provide opportunities for outdoor recreation, heritage appreciation and tourism.

Overview

The Ministry supports this goal on an ongoing basis by:

- Managing Alberta's provincial parks and protected areas, which represent the diversity of the province's natural heritage and enhance the overall environmental quality of the province.
- Protecting more than 27,000 square kilometres of the province as a legacy for future generations.
- Providing opportunities for nature and heritage-based recreation, education and tourism.
- Promoting lifelong learning through an emphasis on interpretation and environmental education that fosters an appreciation of Alberta's natural heritage and conservation.
- Operating the province's biodiversity database, the Alberta Natural Heritage Information Centre, which generates knowledge regarding the province's natural history and biodiversity and supports land-use decisions.
- Keeping Alberta's provincial parks and recreation areas safe and enjoyable (e.g., providing a safe and secure drinking water supply).
- Providing opportunities for volunteer involvement to enhance services and research.
- Selecting private sector contractors to operate facilities in designated parks and monitoring their performance.

Achievements

STRATEGY 1.1

Work with Alberta Infrastructure and Transportation to complete the development of centennial legacy visitor centres in Writing-on-Stone, Dinosaur, and Cypress Hills provincial parks and an avian research centre in Lesser Slave Lake Provincial Park.

The Ministry opened the Dinosaur Provincial Park Visitor Centre and the Boreal Centre for Bird Conservation in Lesser Slave Lake Provincial Park. The centres provide interactive, interpretive and environmental education programming to enhance visitor experiences. Both buildings meet the Leadership in Energy and Environmental Design Silver standard for government-funded buildings which focuses on minimal environmental impact.

The Writing-on-Stone Provincial Park Visitor Centre has been completed and exhibits are currently being developed. Work on the Cypress Hills Provincial Park Visitor Centre continues.

STRATEGY 1.2

Repair, upgrade and sustain facilities and infrastructure in Alberta's provincial parks and major recreation areas, with the assistance of the Ministry of Infrastructure and Transportation, to ensure public health, safety and enjoyment, including the provision of a safe and secure drinking water supply as part of the Water for Life Strategy.

Renovations at Wabamun Lake Provincial Park were completed and included upgrades to existing washrooms and shower buildings, water systems, and campsites, including the addition of power service to some campsites. Other major capital projects included the refurbishment of the Mount Lorrette, Elbow Falls and Heart Creek day-use areas and campsites at Saskatoon Island Provincial Park. Water treatment systems were also upgraded at Rochon Sands, Gooseberry Lake, Dillberry Lake, Writing-on-Stone, Police Outpost and Thunder Lake provincial parks. Several other projects were also completed, including the installation of a new sewer system for Wyndham-Carseland Provincial Park, a water reservoir at Cypress Hills Provincial Park and paving of the access road at Long Lake Provincial Park.

Alberta parks guides in Dinosaur Provincial Park show visitors this unique geographic region and explain the history of the landscape.

Preserve, protect and present Alberta's provincial parks, protected areas, history and cultural heritage

STRATEGY 1.3

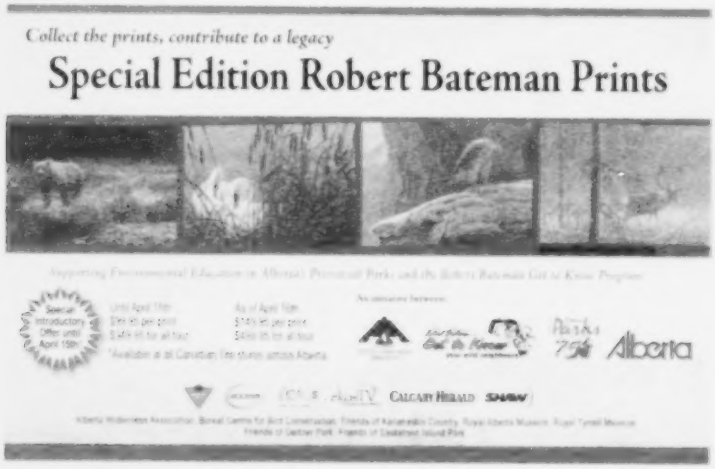
Develop strategies for education, interpretation and marketing services to increase Albertans' awareness of and appreciation for Alberta's provincial parks and protected areas and their contribution to Alberta's economy and quality of life.

DID YOU KNOW?

More than 27,000 square kilometres of the province is designated as a provincial park or protected area.

The Ministry announced and initiated planning for the 75th anniversary of Alberta provincial parks in 2007. New promotional media produced for this year-long event included an anniversary edition of the vacation guide to Alberta's provincial parks and a portable display highlighting the benefits of parks. To commemorate the 75th anniversary, a set of four special edition prints was developed by internationally acclaimed Canadian artist Robert Bateman. The prints depict trumpeter swans at Saskatoon Island Provincial Park, a grizzly bear at Rock Lake-Solomon Creek Wildland Provincial Park, woodland caribou at Chinchaga Wildland Provincial Park, and a prairie falcon at Writing-on-Stone Provincial Park. The proceeds from the prints will enhance environmental education programming.

Over 300,000 participants enjoyed interpretive and education programs, interpretive exhibits and park visitor centres in 2006-07. This included community outreach programs in Edmonton, Calgary, Medicine Hat and Grande Prairie. Two virtual field trips were presented through video conferencing: the Blackfoot Culture Virtual Field Trip and America's BirdTrek.



DID YOU KNOW?

During the inventory work done in Kakwa Wildland Provincial Park, spear points believed to be 8,000 – 10,000 years old were discovered and over 300 species of vascular plants were documented.

STRATEGY 1.4

Enhance the Alberta Natural Heritage Information Centre's ability to provide data to support effective parks and protected areas management and to provide data to other provincial and federal agencies, universities, industry, and national and international conservation organizations.

A major biophysical inventory was undertaken at Kakwa Wildland Provincial Park. A team of scientists from the Ministry, Alberta Sustainable Resource Development and various academic and research organizations inventoried the living and non-living components of the park. This intensive study was the first of its kind to be conducted in Kakwa Wildland Provincial Park. Data will be used to manage and protect the Park in the future and serve as a baseline for follow-up studies.

Kakwa Wildland and Willmore Wilderness provincial parks in Alberta and British Columbia's Kakwa Provincial Park were designated as an interprovincial park by the B.C. and Alberta governments. This commemorative designation recognizes the overall ecological value, relationship and importance of these adjacent parks. It also provides a basis for enhanced information sharing and cooperation between Alberta and B.C. in scientific research and in the long-term protection and management of these parks.

RESULTS ANALYSIS **Preserve, protect and present Alberta's provincial parks, protected areas, history and cultural heritage**

The Alberta Natural Heritage Information Centre provided biophysical mapping and element occurrence data to other ministries, other provincial governments and federal government agencies, as well as to industry and consultants.

STRATEGY 1.5

Complete management plans for priority parks and protected areas.

Management plans for Peter Lougheed, Spray Valley, and Sundance provincial parks were completed and approved. A draft management plan for the Sheep Valley protected areas was also released for public review. Interim management directives for Garner Lake and Cross Lake provincial parks and for Hangingstone Provincial Recreation Area were completed to guide the management and operation of these areas until management plans are developed.

STRATEGY 1.6

Develop long-term strategic direction for the parks and protected areas program to provide a framework for setting future priorities.

The long-term strategic direction for the parks and protected areas program was reviewed. A draft plan was completed and used to refine and expand the overall strategic direction for the program. As one of the Premier's mandated priorities, work is continuing on the development of a final strategic plan to guide the long-term management and direction of the program.

STRATEGY 1.7

Support the government's Using and Respecting the Land Top Priority by participating in the development of a provincial land-use framework to manage common land-use interests and develop an Alberta approach to biodiversity.

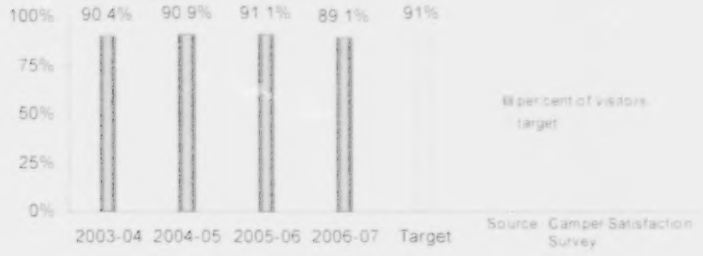
Tourism, Parks, Recreation and Culture collaborated with other government ministries and participated in the ongoing planning and development of the Land-Use Framework. The Ministry co-signed the Project Charter for the Land-Use Framework with deputy ministers from the other six participating ministries to initiate development of the Framework.

Performance Measure

MEASURE 1.A

Visitor satisfaction with experiences at provincial parks and recreation areas

Percentage of visitors satisfied with their experiences at provincial parks and recreation areas



DID YOU KNOW?

Each year, there are approximately 8.5 million visits to Alberta parks and recreation areas.

Description

This measure indicates the overall satisfaction of visitors with services and facilities at Alberta's provincial parks and recreation areas.

INTERESTING FACT

William Watson Lodge in Peter Lougheed Provincial Park celebrated 25 years of access for persons with disabilities and has hosted more than a million visits since its opening.

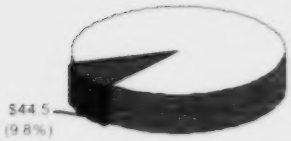
Results

In 2006-07, 89.1 per cent of visitors were satisfied with the overall services and facilities at Alberta's provincial parks and recreation areas.

Analysis

Satisfaction remained high, but did not meet the 91 per cent target. Investment in several infrastructure renewal projects to restore or replace aging facilities in provincial parks and recreation areas across the province helped maintain a high level of visitor satisfaction. Satisfaction may have also been influenced by several other factors, including interactions with other visitors, programs offered during the visit, public awareness of facilities and services, and service provided by contractors and park staff. The target for this measure was increased to 92 per cent in the 2007-10 Business Plan.

Goal 2
(in millions)



Goal 2 - Alberta's historical resources are preserved and appreciated and opportunities for heritage tourism are provided - consumed 9.8% ($44.5 million) of the Ministry's 2006-07 operating expense

Goal 2

Alberta's historical resources are preserved and appreciated and opportunities for heritage tourism are provided.

Overview

The Ministry supports this goal on an ongoing basis by:

- Operating provincial historic sites, museums and interpretive centres, and Provincial Archives of Alberta in consultation and/or partnership with cooperating societies.
- Identifying, acquiring and preserving cultural and natural resources of significance to Alberta.
- Acquiring and preserving significant private and government records and making them available for research and interpretive purposes.
- Regulating land-based development activity to preserve significant historical resources.
- Conducting historical research to enhance interpretive exhibits and to contribute to education and science.
- Supporting lifelong learning about Alberta's historical resources and cultural heritage.
- Providing communities with advice and funding assistance for historical preservation and presentation through the Alberta Historical Resources Foundation.

Achievements

STRATEGY 2.1

Work with Alberta Infrastructure and Transportation to identify and prioritize improvements to facilities (e.g., enhance access for visitors with disabilities, revitalize and expand exhibits, and develop care and storage solutions for heritage collections).

The Royal Tyrrell Museum underwent significant gallery renewal, which included renovations for about one-third of all galleries. New galleries were developed throughout the Museum, including a new NEXEN Science Hall, new introductory and outreach galleries and a gallery highlighting meat-eating dinosaurs from Alberta. Existing exhibit components were upgraded to ensure Leadership in Energy and Environmental Design compliance. Lighting was updated to include low-emission, energy-efficient solutions.

Capital projects varied from new exhibits to small capital improvements at the province's historic sites, museums and interpretive centres. A new children's interactive hands-on exhibit area was built at the Remington Carriage Museum to give children an understanding of horse and carriage transportation in the province. Exhibit lighting and equipment was upgraded at Head-Smashed-In Buffalo Jump Interpretive Centre to enhance displays, and the main theatre presentation at the Reynolds-Alberta Museum was digitized. Over 500 names were added to the Ukrainian Cultural Heritage Village's Centenary Pioneer Family Monument, and new interpretive signage was developed for the Industrial Garden at the Oil Sands Discovery Centre, Stephansson House and Rutherford House Provincial Historic Sites. The children's play lab at the Oil Sands Discovery Centre was updated to keep the display interesting and interactive.

Preserve, protect and present Alberta's provincial parks, protected areas, history and cultural heritage

STRATEGY 2.2

Further the renewal of the Royal Alberta Museum to capture the Alberta story, deliver an extraordinary visitor experience and attract the best touring exhibits in the world.

The Ministry revealed its vision for Project Renewal, a commitment for renewing and expanding the Royal Alberta Museum. Tourism, Parks, Recreation and Culture committed $170 million for phase 1 of the multi-phase renewal, with an additional $30 million commitment from the Government of Canada Centennial Initiative in Alberta. An architectural model of the renewed building was developed as part of the Renewal Gallery, which was opened to the public. The gallery featured a history of the Museum grounds, background information on Project Renewal and a glimpse of the design for new galleries.

The first phase of redevelopment will concentrate on an addition to accommodate new galleries and collections storage, as well as upgrades to the existing building to ensure it can support operations in the future.

STRATEGY 2.3

Investigate and implement avenues to increase revenues for facility and/or program reinvestment through partnerships, new products and additional funding sources.

The Ministry continued to develop and implement revenue generating opportunities for the benefit of visitors and to support core programming and events at historic sites, museums and interpretive centres. Gift shops were opened at Head-Smashed-In Buffalo Jump Interpretive Centre and the Oil Sands Discovery Centre to enhance visitors' experiences and memories of visits to the sites. In addition, Head-Smashed-In Buffalo Jump's Tipi Camping program was expanded and operated near capacity. Remington Carriage Museum developed a number of tour and dining initiatives focused on Museum themes.

INTERESTING FACT

The Remington Carriage Museum has the largest collection of horse-drawn vehicles in North America.

The Royal Alberta Museum secured a number of grants to support the care and management of collections, including a $600,000 grant from the Department of Canadian Heritage to purchase part of the Southesk Collection of First Nations and Métis artifacts. In addition, $40,000 was received from the Alberta Conservation Association and Ducks Unlimited in support of programming in the Museum's Wild Alberta Gallery.

The Ministry utilized financial assistance provided by a number of private sector and government organizations for new initiatives, including support for children to attend the Badlands Science Camp and funding for interactive web-based blog and video-conferencing distance education programs at the Royal Tyrrell Museum.

STRATEGY 2.4

Explore partnerships with the Ministry of Education to further integrate heritage learning into the school curriculum.

A variety of new heritage learning opportunities were initiated across the Ministry:

- The Royal Alberta Museum continued to offer curriculum-based educational programs to students in Kindergarten to Grade 12. The Ministry formalized a partnership with the Edmonton Public School Board for the Science Alternative program in the elementary curriculum. Over 48,000 people participated in school programs at the Museum, including close to 600 participants in the week-long Museum School. New program formats and presentation styles for all curriculum-based programs were initiated.

CLIENT FEEDBACK

"I thoroughly enjoyed your museums and regard it as one of the highlights of my visit to your country. Thank you for the hospitality and the warmth shown to me."

Visitor to the Reynolds-Alberta Museum

- The Royal Tyrrell Museum launched its Distance Learning Program. Over 70 video conferencing programs were delivered to 80 classes across Alberta and to students as far away as Honduras.

- Head-Smashed-In Buffalo Jump Interpretive Centre participated in a pilot initiative to deliver video conferencing educational programs on Blackfoot Aboriginal heritage and culture, across the province and into the United States.

- The Provincial Archives of Alberta, in partnership with their Friends society, developed an education program for junior and senior high school students on the history of the founders who built the province. The Provincial Archives also completed the third year of a Francophone Archives Project, in partnership with the Francophone Secretariat. Presentations were held in schools and communities across the province to raise awareness of the Provincial Archives and the importance of documentary heritage.

An interpreter teaches a child about Blackfoot culture at Head-Smashed-In Buffalo Jump, a UNESCO World Heritage Site

STRATEGY 2.5

Develop and maintain a long-term plan for future program initiatives (e.g., dinosaurs and Aboriginal history).

The Ministry completed and began implementing a 20-Year Plan for future program initiatives. A communications plan for the Provincial Archives of Alberta was completed to build awareness about what the Archives does and to encourage public use of resources stored at the facility. In addition, the Royal Tyrrell Museum continued palaeontological surveys through field collecting and site investigation to acquire fossils and site data from new and previously known sites. The Ministry also partnered with industry to develop assessment and reporting criteria for oil sands and other large-scale mining operations and further finalized policy for addressing palaeontological concerns for these operations.

The Ministry continued to support the agreement with the Blood Nation regarding preservation and stewardship on the reserve. An agreement was established to work with the management committee and board from the Siksika Nation on development of the Blackfoot Crossing Historical Park.

RESULTS ANALYSIS **Preserve, protect and present Alberta's provincial parks, protected areas, history and cultural heritage**

STRATEGY 2.6

Improve electronic access to Alberta's historical and cultural resources through the development of virtual museums and digital archives.

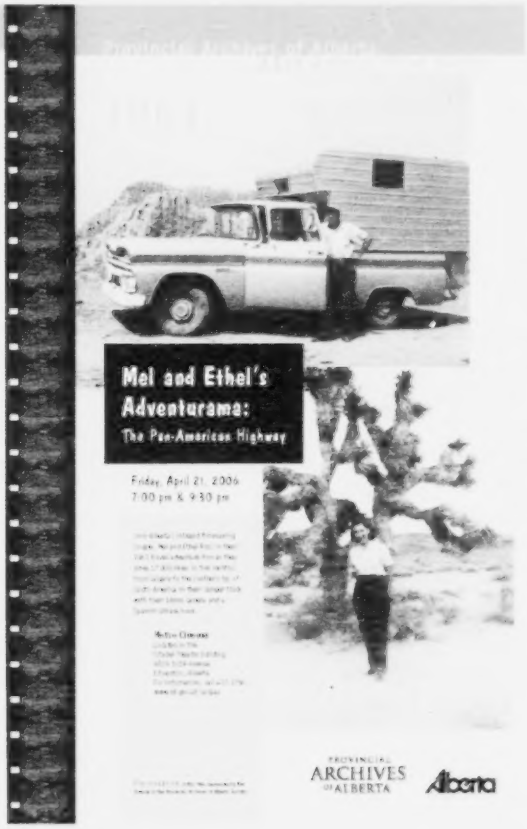
The Provincial Archives of Alberta portal of the Heritage Resources Management Information System (HeRMIS) website was officially launched. This allows Provincial Archives to offer new online research capabilities to give people interested in Alberta's history and heritage free access to an online database of archival descriptions, photographs and library records held by the Provincial Archives of Alberta.

Two web versions of the Royal Tyrrell Museum's specimen database were created. One version was made available to the general public, and a curational version was developed for researchers and resource management personnel. In addition to access to specimen records, the database provides general information about the Museum's fossil holdings, information for visiting researchers and a photo gallery of select specimens with interesting facts. The Royal Tyrrell Museum also created Technosaurus.com. This virtual museum experience is an educational, interactive adventure for children to explore the issues, debates and science behind the world of palaeontology. The project was awarded a grant from the Virtual Museums of Canada Investment Program.

STRATEGY 2.7

Monitor ongoing centennial projects to their conclusion to ensure their intended legacy is fully delivered.

Approximately one-half of the Centennial Legacies Grant Program files have been closed. Completed projects include the Londonderry Fitness and Leisure Centre, the Mavericks Gallery at the Glenbow Museum and the Natural History Centre in Coaldale, Alberta. Facility renovations at the Art Gallery of Alberta commenced in the summer of 2007, and capital improvements at the Calgary Zoo are expected to be completed by 2011.

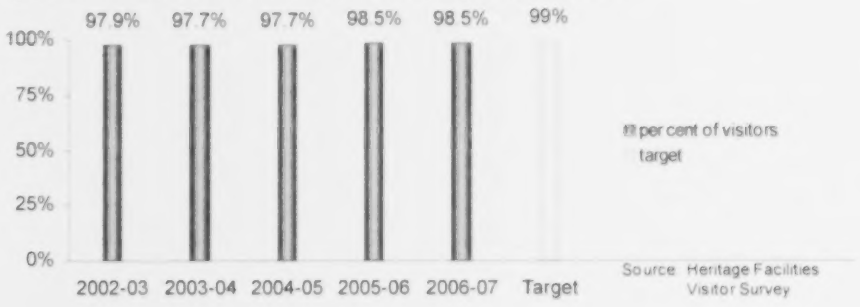


Performance Measures

MEASURE 2.A

Visitor satisfaction with experiences at provincial historic sites, museums and interpretive centres

Percentage of visitors satisfied with their experiences at provincial historic sites, museums and interpretive centres



Description

This measure shows the percentage of visitors to provincial historic sites, museums or interpretive centres who were satisfied overall with their visit and provides an indication of the Ministry's success in preserving and presenting Alberta's heritage.

Results

In 2006-07, 98.5 per cent of visitors reported overall satisfaction with their visit to a provincial historic site, museum or interpretive centre.

Analysis

Results remained exceptionally high, essentially meeting the target of 99 per cent. The condition of exhibits and facilities, and visitors' expectations and previous experiences may influence satisfaction with the Ministry's historic sites, museums and interpretive centres.

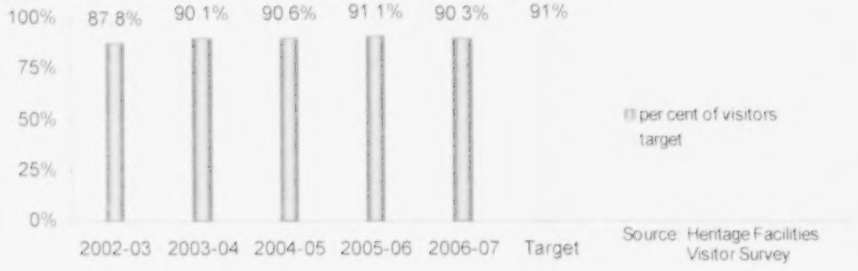
MEASURE 2.B

Knowledge gained of Alberta history by visitors to provincial historic sites, museums and interpretive centres

DID YOU KNOW?

With the assistance of a grant from the Department of Canadian Heritage and the support from the Ministry of International, Intergovernmental and Aboriginal Relations, the Ministry purchased over 30 artifacts of the Southesk Collection at a cost of approximately $1.1 million. This collection of Western Canadian Aboriginal artifacts was assembled by James Carnegie, the 9th Earl of Southesk, during his historic journey across the Canadian Plains in 1859-60.

Perception of knowledge gained of Alberta history by visitors to provincial historic sites, museums and interpretive centres



Description

This measure indicates the percentage of visitors who rated the knowledge they gained of Alberta history during a visit to a provincial historic site, museum or interpretive centre as good or excellent.

Results

In 2006-07, 90.3 per cent of visitors to provincial historic sites, museums and interpretive centres rated the knowledge gained of Alberta history as good or excellent.

Analysis

Results were consistent with previous years and nearly met the target of 91 per cent. Results may have been influenced by the focus of exhibits and programs offered during a visit and visitors' expectations or previous experiences. The Ministry continued to offer a wide range of public programs that enhance and expand visitors' knowledge and appreciation of Alberta's history, including special events, tours, interpretive activities and exhibits. The target for this measure was increased to 93 per cent in the Ministry's 2007-10 Business Plan based on expected future results.

MEASURE 2.C (i)

Economic impact of provincial historic sites, museums and interpretive centres ($million): Value-added impact

Value-added economic impact of provincial historic sites, museums and interpretive centres

MEASURE 2.C (ii)

Economic impact of provincial historic sites, museums and interpretive centres ($million): Taxation revenue returned to three levels of government

Taxation revenue from provincial historic sites, museums and interpretive centres

CLIENT FEEDBACK

"[I just wanted to] drop you a note on how well my students did on their achievement tests. Their average was the highest ever at our school. I started to think about what we did differently this year and then it hit me—our museum school week."

"Thanks so much. You really made a difference. Give yourself a pat on the back because you deserve it."

-Teacher participant - Royal Alberta Museum's educational programming

Description

Measures 2.c (i) and (ii) provide an estimate of the level of economic activity, in current dollars, created by the operation of the Ministry's provincial historic sites, museums and interpretive centres. They also provide an indication of the economic benefits associated with preservation and development of the province's heritage resources. Due to the volume and complexity of data collection and analysis, results lag one year behind the reporting year.

Results

In 2005-06, the value-added economic impact generated by the Ministry's provincial historic sites, museums and interpretive centres was $61.2 million and the taxation revenue generated was $24.4 million.

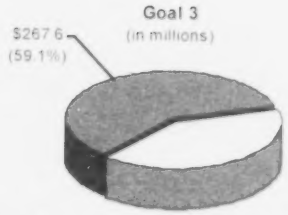
Analysis

The value-added economic impact generated by the Ministry's historic sites, museums and interpretive centres increased by more than $5 million from the previous year and the taxation revenue created increased by almost $2 million. Results for both measures exceeded targets. Results were influenced by increased visitor spending and improvements in the North American and global economies. Results were also affected by global, national and provincial tourism trends and the attractiveness and relative competitive nature of the heritage facilities. The target in the Ministry's 2007-10 Business Plan for value-added economic impact was increased to $55 million while the taxation revenue target was decreased to $21 million. These targets were both adjusted due to the anticipated temporary closure of the Royal Alberta Museum.

Core Business 2

Build community capacity

In 2006-07, 59.1 per cent of the Ministry's operating expenditures ($267.6 million) relate to core business two. The focus is on enhancing the quality of life in Alberta by strengthening community capacity in the areas of the arts, sport and recreation and the voluntary sector. In 2006-07, there were decreased expenses of $100.8 million, primarily related to one-time assistance in 2005-06 of $70 million for capital upgrades to Edmonton Northlands and the Calgary Stampede, as well as $10 million for Hurricane Katrina and the Pakistan earthquake relief. In addition, there was a decrease of $35 million in funding for the 2005 Alberta Centennial Initiative; partially offset by a $14 million increase for the First Nations Development Fund.



Goal 3 - Albertans volunteer and participate in sports, recreation and the arts - consumed 59.1% ($267.6 million) of the Ministry's 2006-07 operating expense.

DID YOU KNOW?

The Northern Alberta Jubilee Auditorium was rated 23rd of the world's top 100 performance venues, the highest of all Canadian auditoria.

Goal 3

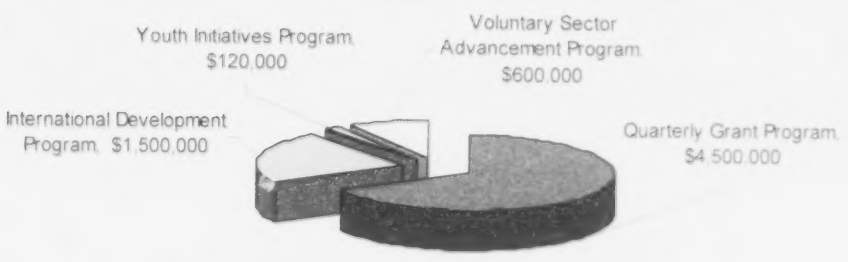
Albertans volunteer and participate in sports, recreation and the arts.

Overview

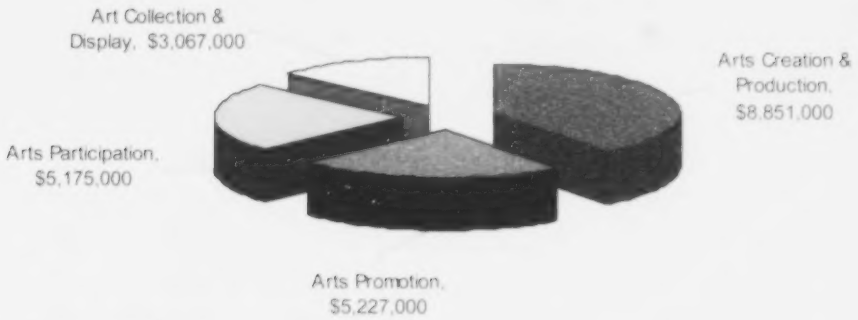
The Ministry supports this goal on an ongoing basis by:

- Providing financial and consultative support through the Wild Rose Foundation, the Alberta Sport, Recreation, Parks and Wildlife Foundation, and the Alberta Foundation for the Arts.
- Operating the Jubilee Auditoria in consultation and/or partnership with cooperating societies.
- Promoting and supporting participation in sport and recreation and promoting the Active Living Strategy in communities, schools and workplaces.
- Promoting participation in, and fostering appreciation of, the arts.
- Serving as a liaison between the government and the francophone community in Alberta.
- Classifying films to enable Albertans to make informed viewing choices.
- Providing grants to improve Alberta's community public-use facilities (e.g., Community Facility Enhancement Program, Community Initiatives Program, First Nations Development Fund Grant Program and other grant programs).

Wild Rose Foundation Grant Programs 2006-07



Alberta Foundation for the Arts Grant Programs 2006-07


Art Collection & Display, $3,067,000
Arts Creation & Production, $8,851,000
Arts Participation, $5,175,000
Arts Promotion, $5,227,000

Achievements

STRATEGY 3.1

Address recommendations in the Alberta Sport Plan to support volunteer sport organizations, leadership development, athletic excellence, access to programs and safe recreation infrastructure.

Of the $38 million in funding provided through the Community Facilities Enhancement Program, 40 per cent of funds were allocated to support the enhancement of outdoor recreation areas and playgrounds. Additionally, more than 12 per cent was allocated to support enhancements to community arenas, curling rinks and multiplex facilities, and approximately five per cent was allocated to support enhancements to swimming pools and other indoor sport and recreation facilities. More than $10 million was provided through the Community Initiatives Program for programming and small capital initiatives to support recreational activities.

The Ministry, through the Alberta Sport, Recreation, Parks and Wildlife Foundation, provided almost $8 million in grants to support provincial sport and recreation programs and services for Albertans. In addition, 17 active living agencies received over $1.4 million in funding to support a coordinated provincial delivery system of programs and services. These programs are aimed at supporting physical activity in Alberta through fitness and lifestyle services, school community workshops, workplace resources and community outreach services. Grants totalling $600,000 were provided for more than 260 provincial and community projects related to sport and recreation programs, equipment, leadership development, athlete training, and parks and wildlife research projects.

Participation in sport for under-represented groups (e.g., girls, women, Aboriginal people, and persons with disabilities) was enhanced through $97,500 in grants to support provincial sport and recreation associations with programs involving these groups. In partnership with provincial and federal agencies, communities, and private businesses, the Ministry facilitated the delivery of the Alberta's Future Leaders Program to Aboriginal communities. Opportunities were provided for youth to participate in summer sports and recreation programming, provincial leadership retreats and arts camps. More than 3,100 hours of sport and recreation programming were provided.

The Ministry approved over 260 Municipal Recreation/Tourism Areas grants across the province to ensure that outdoor public facilities are maintained, safe and useable. These grants also enable communities to improve local amenities and encourage tourism.

INTERESTING FACT

Alberta currently has more than 17,000 km of recreation trails.

DID YOU KNOW?

Team Alberta completed the 2007 Canada Winter Games in Whitehorse, Yukon by finishing third and winning 79 medals:

-24 gold medals

-29 silver medals

-26 bronze medals

INTERESTING FACTS

Results from a visitor survey of those who attended the Smithsonian Folklife Festival in Washington, D.C. revealed that:

- 77 per cent knew little or nothing about Alberta prior to the festival.
- 73 per cent said they knew something or a lot after visiting the Alberta displays.
- 86 per cent of respondents answered yes, or maybe when asked whether they plan to visit Alberta in the future.

Opportunities were provided for Alberta's developing athletes to participate in various provincial and national competitions. For example, funding of $500,000 was provided to provincial sport associations in support of training efforts for the 2007 Canada Winter Games. Financial and consultative support was also provided for the 2006 Alberta Summer Games in Red Deer, which attracted more than 3,000 young Albertans, coaches and officials.

The High Performance Coach Development program was initiated with funding of nearly $460,000 for the 18 provincial sport associations participating in the program. Three new Alberta Sport Development Centres in Fort McMurray, Grande Prairie and Medicine Hat were created to form a network of such centres across the province. The network also includes a centre in Red Deer, and was developed to enhance and coordinate services to Alberta's emerging athletes and coaches. Additionally, the Ministry provided 87 Hosting Grants, totalling $390,000, to provincial sport and recreation associations, local clubs and organizations to host western Canadian, national and international events in Alberta.

STRATEGY 3.2

Introduce an inclusive cultural policy to promote Alberta's cultural, historical and natural heritage, and conduct a review to ensure the policy meets Albertans' needs.

The Ministry advanced work on a cultural policy for the province, which included identifying key components of the policy based on a broad definition of culture that encompasses human rights, the arts, heritage, the natural landscape and sport and recreation. Input from the public and key stakeholder groups was sought through public meetings and a telephone survey of 1,000 Albertans. Twelve government ministries provided feedback to the Ministry. Best practice jurisdictional reviews were also conducted. The research concluded that Albertans look to government for leadership in creating an environment supportive of culture. Further work on the policy, including validating priorities, strategies and desired outcomes with the public and stakeholder organizations and the development of an implementation plan will continue in 2007-08.

Afrika Dancers perform at Edmonton's Heritage Festival, a celebration of our multicultural heritage.

STRATEGY 3.3

Coordinate Alberta's participation as the featured jurisdiction in the 2006 Smithsonian Folklife Festival in Washington, D.C., to increase awareness and appreciation of Alberta culture, market Alberta as a tourism destination and support economic development.

The Ministry worked in partnership with staff from Alberta International, Intergovernmental and Aboriginal Relations to coordinate Alberta's participation in the Smithsonian Folklife Festival and Alberta Week in Washington in Washington, D.C. The events helped to highlight Alberta's culture and work-life accomplishments and to reinforce Alberta's integral role in the North American economy. Alberta participated as the first Canadian province featured at the 40-year-old Smithsonian Folklife Festival. Approximately 150 Albertans showcased Alberta's culture, economy and work-life to close to 900,000 people who took in the festival.

A new $300,000 Alberta-Smithsonian internship program was created to provide opportunities for 50 post-secondary students to gain valuable international academic and life experience. The program will provide ten, one-year internships for Alberta students over the next five years at one of the 28 Smithsonian centres throughout the world. Initial candidates were recommended for placement and will be participating in Summer 2007.

STRATEGY 3.4

Implement the 2005-09 Canada/Alberta Cooperation Agreement and the new Alberta/Quebec Cooperation Agreement with an emphasis on francophone youth initiatives.

With increased funding provided through the Canada/Alberta Cooperation Agreement in 2006-07, 30 francophone community groups and government departments and agencies benefited from funding in seven key sectors (i.e., health, early childhood development, immigration, arts and culture, heritage preservation, youth and sports, economic development). For example, under the Agreement, the Peace Country Regional Health Authority received $107,500 in matching funding, enabling them to hire an additional coordinator to further develop and enhance French language health services in the region. Matching funding was also provided to the Centre d'accueil et d'établissement d'Edmonton to support the first year of a pilot project with Alberta Employment, Immigration and Industry to facilitate the integration of French-speaking newcomers. The Ministry also supported a number of awareness activities, including the Caravan Against Racism and Discrimination which is touring Alberta's francophone and French immersion schools.

DID YOU KNOW?

In addition to having the third largest francophone population outside of Quebec, Alberta also has the fastest growing French-speaking population. Student enrolment in Alberta's francophone schools increased over 18 per cent between June and September 2006.

Since 1999, the Francophone Secretariat has been the liaison between the province and Franco-Albertans, representing the interests of Alberta's Francophone community.

The Ministry provided matching funds to support the Fédération du sport francophone de l'Alberta to organize and host the 2nd National Francophone Basketball Cup in Calgary and to develop a three-year strategic plan to further develop the annual Francophone Youth Games of Alberta. In addition, the Ministry supported the local organizing committee in preparation to host the National Youth Francophone Games in Edmonton in 2008.

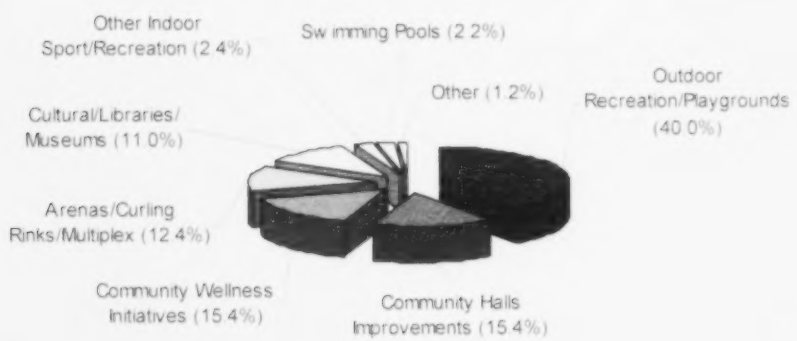
Funding was also provided to Francophonie Jeunesse de l'Alberta to assist French-speaking youth to identify the various steps in the development of a French-language music career and raise awareness, develop an appreciation for, and foster local and national expertise in the French-Canadian music scene.

STRATEGY 3.5

Provide Community Facility Enhancement Program matching grants to improve Alberta's community public-use facilities.

Over 560 applications, totalling more than $38 million, were approved to improve Alberta's community public-use facilities through the Ministry's Community Facility Enhancement Program. Matching grants, which are normally up to $125,000 per project year, are available for eligible registered community non-profit groups, municipalities and First Nations and Metis Settlements. Communities provide in-kind service and products to projects funded through the Program, including volunteer time, supplies, materials and labour. Examples of funding in 2006-07 included over $123,000 to the Pioneer Museum Society of Grande Prairie and District for upgrades to the Grande Prairie Museum and $60,000 to the Friends of Balwin Society (Edmonton) for playground redevelopment.

Community Facilities Enhancement Program
Funding Distribution 2006-07

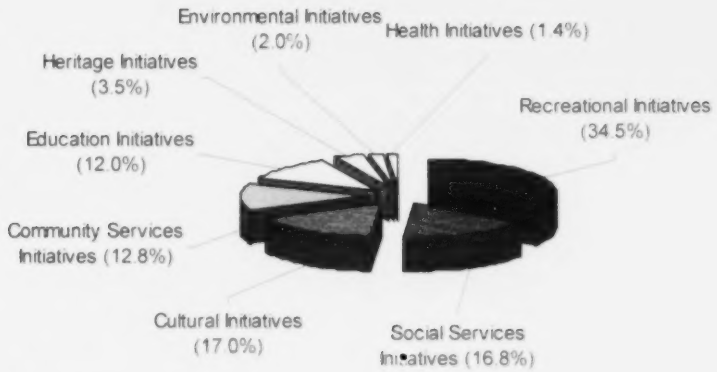


STRATEGY 3.6

Support project-based initiatives through the Community Initiatives Program.

Over 1,000 applications, totalling almost $30 million, were approved in support of programming and small capital initiatives through the Ministry's Community Initiatives Program. Matching dollars were provided for project-based initiatives in areas such as community services, seniors' services, libraries, arts and culture, sports, education, health and recreation. The maximum grant amount is $75,000 per project per year. Examples of funding in 2006-07 included $75,000 to the Canadian Red Cross Society (Calgary) for the Community Housing Support Program, and almost $16,000 to the Boys and Girls Club of Lethbridge and District for their Aboriginal Youth Program.

Community Initiatives Program
Funding Distribution 2006-07



STRATEGY 3.7

Provide grants from the First Nations Development Fund Grant Program to First Nations for economic, social and community development projects, education, health and infrastructure.

The Ministry approved 70 applications totalling over $14 million through the First Nations Development Fund Grant Program. The Program supports economic, social and community development opportunities for Alberta's First Nations. The First Nations Gaming Policy includes a provision for the allocation of an amount equal to 40 per cent of the net slot machine proceeds from First Nations casinos into the First Nations Development Fund Grant Program from the Alberta Lottery Fund.

In 2006-07, the Enoch Cree Nation Casino opened and four other First Nations casinos, Alexis Nakota Sioux Nation; Cold Lake First Nation; Tsuu T'ina First Nation; and Stoney Nakoda First Nation, are in various stages of development.

STRATEGY 3.8

Fulfill government commitments to allocate gaming revenue to specific initiatives such as the Horse Racing and Breeding Renewal and Bingo Association grant programs.

Gaming revenue continued to benefit Alberta communities through the Other Initiatives Program. This program provided funding for special projects that did not fall within the criteria or parameters of other government programs. In 2006-07, funding was provided to support sport and recreation, culture and heritage and community wellness initiatives. Over $11 million was allocated for projects such as the Edmonton YMCA, the Calgary Autism Centre and the Airdrie Food Bank. The Ministry also provided Edmonton Northlands and the Calgary Exhibition and Stampede with $10 million each. Seven major regional exhibitions received $280,000 each.

Net proceeds from electronic bingo and Keno generated at bingo association events totalled $5.7 million and was provided to Alberta charities to assist with a variety of community initiatives. Slot machine proceeds at racing entertainment centres were returned to the horse racing and breeding industry in the form of $41.8 million, which was primarily used for operating and capital costs of race track facilities, breeding improvements and purse enhancements. Since 2005, the horse racing industry generated over $385 million in economic activity.

Performance Measures

MEASURE 3.A

Level of community volunteerism by adult Albertans

Percentage of adult Albertans who volunteer

Source: Tourism, Parks, Recreation and Culture Survey of Albertans

Description

This measure represents the percentage of adult Albertans who make an unpaid contribution of time, energy and/or talents to charitable or non-profit organizations, causes, community development activities or help through personal initiatives to individuals.

INTERESTING FACT

The 2006 annual Vitalize Provincial Voluntary Sector Conference hosted over 1,100 delegates from more than 500 organizations across the province.

Results

In 2006-07, 65.4 per cent of adult Albertans reported that they volunteer.

Analysis

The percentage of adult Albertans who reported that they volunteer decreased from 68.9 per cent in 2005-06 to 65.4 per cent in 2006-07, falling below the target of 69 per cent. Lack of time to volunteer and being unable to make a long-term commitment are some of the common barriers that may have impacted volunteer rates. Given a prosperous economy with increased job market opportunities, many Albertans who are now working do not have the same amount of free time to volunteer and are therefore giving through in-kind and financial donations.

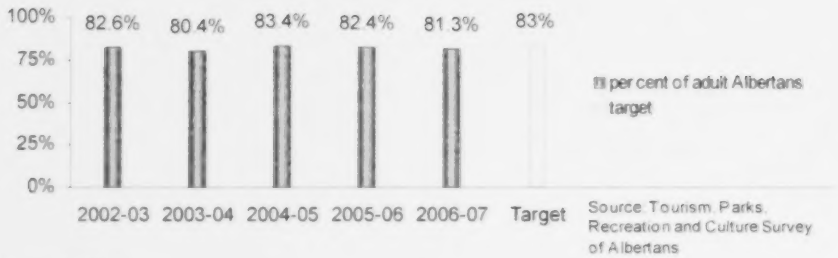
MEASURE 3.B

Participation in sport and recreational activities by adult Albertans

DID YOU KNOW?

On Winter Walk Day, February 7, over 30,000 Albertans walked for a combined total of over 500,000 minutes.

Percentage of adult Albertans who participate in sport and recreational activities



Source: Tourism, Parks, Recreation and Culture Survey of Albertans

Description

This measure indicates the percentage of adult Albertans who participate in sport and recreational activities. Respondents were asked if they had participated in a recreational activity such as walking, bicycling, skiing, golfing, skating, swimming or amateur sports in the past year.

Results

In 2006-07, 81.3 per cent of adult Albertans participated in sport and recreational activities.

Analysis

The percentage of adult Albertans who participated in sport and recreational activities remained consistent with previous years, but did not meet the Ministry's target. External factors such as lifestyle choices, disposable income, demographic changes and admission fees to recreational facilities may have affected participation rates. The Ministry continued to promote healthy and active lifestyles and encourage participation and involvement in sport and recreational activities.

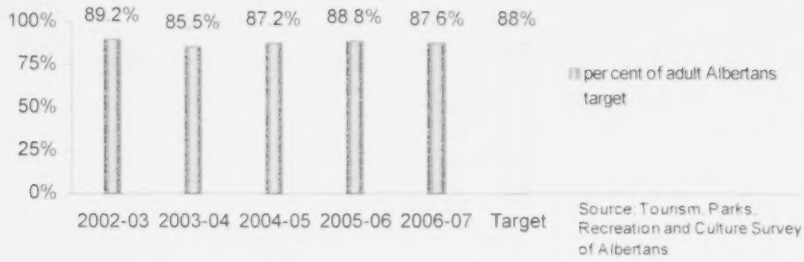
Team Alberta cross-country ski athletes celebrate receiving their medals at the 2007 Canada Winter Games in Whitehorse, Yukon.

MEASURE 3.C

Participation in arts and cultural activities by adult Albertans

Connecting the Arts in Alberta
Services to artists, arts organizations & cultural industries
Bringing the arts to communities
Promoting the value & importance of the arts
Film development & movie information
Alberta

Percentage of adult Albertans who attend or participate in arts and cultural activities



Source: Tourism, Parks, Recreation and Culture Survey of Albertans

Description

This measure indicates the percentage of adult Albertans who attend or participate in arts activities or events in a given year. Respondents were asked if they had personally attended or participated in a large range of activities such as performing in a choir, playing a musical instrument, taking an arts course or visiting an arts exhibition or gallery.

Results

In 2006-07, 87.6 per cent of adult Albertans participated in arts activities or events.

Analysis

The percentage of adult Albertans who attended or participated in arts activities or events decreased slightly from 88.8 per cent in 2005-06 to 87.6 per cent in 2006-07. The target of 88 per cent was essentially met. The results may be affected by external influences such as lifestyle choices, disposable income, time constraints and demographics. Pressures such as competition from other entertainment sources and costs to host or participate in arts and cultural activities may also affect results. Despite these pressures, Albertans' participation in arts and cultural activities remained high. The Ministry contributes to these results by maintaining an emphasis on promoting and supporting arts and cultural activities throughout Alberta. The target for this measure was increased to 89 per cent in the Ministry's 2007-10 Business Plan based on an average of results for the last three years, plus a one per cent stretch factor. This measure's wording was revised to: "Participation in arts activities or events by adult Albertans" in the Ministry's 2007-10 Business Plan.

Core Business 3

Protect human rights, promote fairness and access, and support the inclusion of all Albertans

In 2006-07, 1.4 per cent of the operating resources ($6.2 million) was used for core business three. Services are provided to resolve and adjudicate human rights complaints, reduce discrimination, and increase awareness and appreciation of our diverse racial and cultural composition. In 2006-07, there were increased expenses of $0.3 million due primarily to the increased complexity and volume of human rights complaint investigations.

Goal 4
(in millions)

Goal 4 - Albertans participate in the social, economic and cultural life of the province without discrimination - consumed 1.4% ($6.2 million) of the Ministry's 2006-07 operating expense

Goal 4

Albertans participate in the social, economic and cultural life of the province without discrimination.

Overview

The Ministry supports this goal on an ongoing basis by:

- Maintaining Alberta's humans rights legislation to ensure it remains current and responsive.
- Promoting understanding of Alberta's human rights legislation and resolving and adjudicating human rights complaints through the Alberta Human Rights and Citizenship Commission.
- Consulting with Albertans and developing policies and educational programs that prevent discrimination and promote the benefits of diversity and multiculturalism.
- Collaborating with other governments and organizations to promote human rights, diversity and multiculturalism.
- Providing financial support through the Human Rights, Citizenship and Multiculturalism Education Fund for community education initiatives.

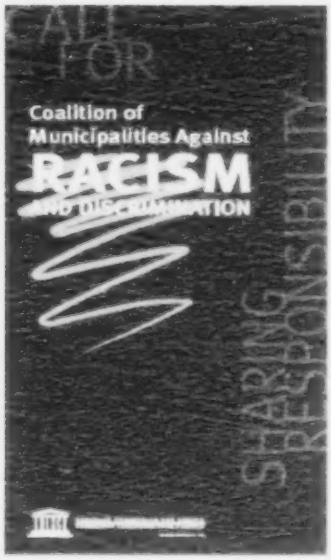
Achievements

STRATEGY 4.1

Address issues arising from consultations with Albertans to advance human rights, diversity and multiculturalism with an emphasis on the inclusion and integration of immigrants and minorities into Alberta communities and workplaces.

The Ministry released a report entitled Creating Inclusive Communities: Framework for the Future that addresses feedback from stakeholder consultations to guide the work supported by the Education Fund over the next five years. The three strategic priorities for the Human Rights, Citizenship and Multiculturalism Education Fund identified in the report are: supporting not-for-profit organizations and public institutions in building their capacity to develop and deliver effective initiatives; promoting the benefits of human rights, diversity and inclusion in order to change behaviours; and positioning the Education Fund to reflect the expanded and critical role it plays in eliminating barriers that limit Albertans from participating as equal partners in Alberta society.

RESULTS ANALYSIS **Protect human rights, promote fairness and access, and support the inclusion of all Albertans**



Thirty grants, totalling over $900,000, were awarded through the Human Rights, Citizenship and Multiculturalism Education Fund for projects that help build welcoming and inclusive communities and workplaces and reduce racism and discrimination.

The Ministry continued its involvement with the Help Make a Difference Initiative through public service announcements broadcast across the province to build awareness about the importance of diversity and encourage Albertans to make communities more inclusive. The Alberta Human Rights and Citizenship Commission held over 110 workshops for more than 3,200 workers on building respectful and inclusive workplaces. Human Rights and Citizenship displays were set up at 19 events, targeting an estimated audience of more than 2,700.

To help build inclusive communities and workplaces, the Ministry continued to champion the Canadian Coalition of Municipalities Against Racism and Discrimination. Five municipalities in Alberta became involved: Brooks, Calgary, Drayton Valley, Edmonton and the Regional Municipality of Wood Buffalo. Alberta has the largest number of municipalities that have joined the Coalition within Canada. With support from the Education Fund, the Alberta Urban Municipalities Association launched the Welcoming and Inclusive Communities toolkit.

STRATEGY 4.2

Redevelop the Alberta Human Rights and Citizenship Commission's website to improve access to information on how to create more inclusive communities and workplaces and on how to prevent discrimination.

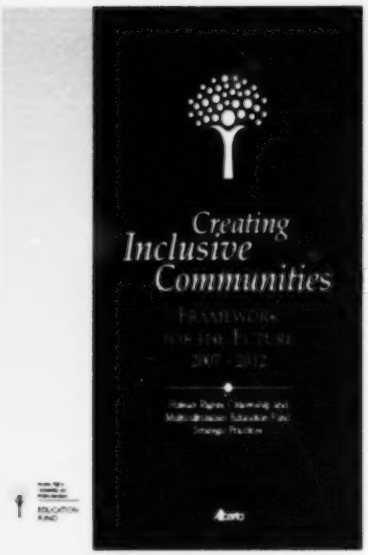
The Ministry made significant progress toward the redevelopment of the Alberta Human Rights and Citizenship Commission's website. An inventory of the site was developed and new content was produced. The site will be completed and publicly launched in 2007-08.

STRATEGY 4.3

Improve the process for resolving human rights complaints.

The Ministry continued to support the Alberta Human Rights and Citizenship Commission in their efforts to prevent human rights complaints and improve the complaint process. Through the work of the Investigation Process Improvement Committee, communications were strengthened between the Human Rights and Citizenship Commission and the parties involved with a complaint. A new standard requires that a letter be sent to all parties involved in a human rights complaint explaining the role and services of the investigator. In addition, parties involved in all complaint closures are informed of the complaint appeal process. The Human Rights and Citizenship Commission closed more complaints than it opened for the first time in six years. In 2006-07, 659 complaints were opened and 751 were closed. Remedies included apologies, job reinstatements, received accommodation, and/or changed employer policies. Monetary remedies for complainants was approximately $1.4 million.

Protect human rights, promote fairness and access, and support the inclusion of all Albertans



Grounds cited in files opened from April 1, 2006 – March 31, 2007

Ground	Number of times grounds cited	Ground as a % of total number of ground cited (1654* grounds)
Physical Disability	557	34%
Gender	420	25%
Mental Disability	220	13%
Race/Colour	115	7%
Ancestry/Origin	99	6%
Sexual Orientation	24	2%
Age	50	3%
Family Status	57	3%
Marital Status	19	1%
Religious beliefs	59	4%
Source of Income	11	1%
Other	23	1%
Totals	**1654**	**100%****

* Figures represent grounds cited in 659 complaints opened from April 1, 2006 – March 31, 2007

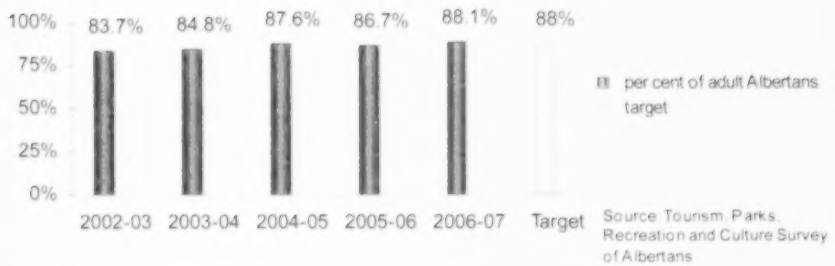
** Percentages have been rounded.

Performance Measure

MEASURE 4.A

Adult Albertans' perception of how well human rights are protected in Alberta

Percentage of adult Albertans who believe human rights are well protected in Alberta



Source: Tourism, Parks, Recreation and Culture Survey of Albertans

Description

This measure provides an indication of adult Albertans' perceptions of how well human rights are protected in Alberta. Results are based on the combined total of adult Albertans who indicated human rights are "fairly well" or "very well" protected, the top two categories of a four-point rating scale.

Results

In 2006-07, 88.1 per cent of adult Albertans felt that human rights were well protected in Alberta.

Analysis

The target of 88 per cent was met, and results have increased over four per cent since 2002-03. The Ministry remained committed to fostering equality and reducing discrimination by helping Albertans to resolve human rights complaints. Resources were developed to provide clarity about the human rights complaint

process, and information and education programs were delivered to the public to increase awareness and understanding about human rights in the workplace. Results may be affected by issues, events and legislative matters concerning human rights, both in the province and in other jurisdictions around the world. Results may also be affected by media coverage, demographics and respondents' historical and personal circumstances and experiences. The 2007-08 target for this measure was decreased to 87 per cent in the Ministry's 2007-10 Business Plan based on an average of results for the last three years, plus a one per cent stretch factor. However, the target was increased to 88 per cent in 2008-09 and to 89 per cent in 2009-10. This measure's wording in the Ministry's 2007-10 Business Plan was revised to: "Percentage of adult Albertans who believe human rights are well protected in Alberta."

Core Business 4

Facilitate tourism marketing, development and film investment

The remaining 17.4 per cent of the Ministry's operating funds ($78.6 million) were for core business four. This core business focuses on marketing Alberta as a tourist destination and encouraging growth in the tourism and film production industries. There were increased expenses of $20.1 million in 2006-07, primarily related to an additional $5.9 million to enhance tourism marketing and development and a one-time increase of $12.5 million for the Alberta Film Development Program to address the backlog of approved grants for completed projects carried over from 2005-06.

Goal 5
(in millions)

Goal 5 - Increased growth and expansion of marketable tourism products - consumed 1.0% ($4.5 million) of the Ministry's 2006-07 operating expense

Goal 5

Increased growth and expansion of marketable tourism products.

Overview

The Ministry supports this goal on an ongoing basis by:

- Facilitating the development of tourism products and the tourism industry.
- Working with all levels of government and industry stakeholders to increase awareness of the economic significance of tourism to provincial and local economies.
- Providing advisory services, expertise and information to existing tourism operators, start-up operations and stakeholders to facilitate the development and improvement of Alberta's private and public sector tourism products and assets.
- Undertaking research, representing tourism industry interests in policy and planning initiatives, and providing information to industry that helps to position new and enhanced tourism products in Alberta.

Achievements

STRATEGY 5.1

Work with industry and stakeholders to reduce impediments to tourism growth and ensure a policy and regulatory environment that is supportive of tourism development.

The Ministry initiated the development of a one-time incentive program to provide partial funding to facilitate tourism operator involvement in the provincial Tourism Highway Signage Program. The Program helps tourism industry operators obtain the signage needed to help travellers locate tourist attractions. The Ministry also represented tourism sector interests during participation on interdepartmental initiatives such as the Land-Use Framework and Integrated Land Management Review that are designed to address broad regulatory and policy issues.

STRATEGY 5.2

Encourage a more active role in the tourism industry for provincial parks/recreation areas and historical sites including private sector business opportunities that are compatible with the size and management intent of the site or facility.

The Ministry completed the study, Personal and Learning Enrichment Travel Products – An Assessment of Alberta Provincial Parks and Provincial National Historic Sites, to assess the potential for creating and enhancing learning enrichment travel products associated with provincial parks and provincial and national historic sites. The study identified opportunities for those sites with the highest potential to develop new and enhanced learning enrichment tourism products.

A Central Reservation Service Feasibility Study was also completed to provide information on central reservation services and to determine the feasibility of establishing such a service to addresses the needs of visitors to provincial parks in Alberta. The report documented the scope of system that would be feasible and identified associated financial and policy considerations.

STRATEGY 5.3

Provide advisory services, expertise and information to existing tourism operators, start-up operations and stakeholders to facilitate the development and improvement of Alberta's private and public sector tourism products and assets.

The Ministry provided business information and advisory services to individuals interested in starting a tourism business and/or those considering an expansion to an existing operation, as well as a range of community and not-for-profit organizations undertaking tourism development projects.

Alberta Accommodation Outlook sessions were held in both Edmonton and Calgary to share information on the lodging sector in Alberta. The sessions were directed to existing and potential developers, and those involved in hospitality financing.

The Ministry extended business advice in support of a number of proposed regional tourism projects in rural Alberta, such as National Mountain Centre in Canmore, and the River of Death and Discovery Dinosaur Centre in Grande Prairie.

In 1932, Waterton Lakes National Park joined Glacier National Park in Montana to create Waterton-Glacier International Peace Park – the first of its kind in the world.

STRATEGY 5.4

Facilitate and attract investor/entrepreneur interest and investment in Alberta's tourism industry.

The Ministry facilitated opportunities for communities to promote tourism development and investment opportunities at the 2006 Tourism Investment Symposium. Eleven rural communities participated in the event to showcase their tourism ideas to targeted investors and developers. Participant investors included hotel developers, franchisers, tourism financiers and tourism real estate intermediaries.

An investment mission was organized to China to showcase joint venture opportunities in Alberta's tourism industry. Four Alberta projects with a total investment value of over $550 million were presented to targeted Chinese companies in mainland China and Hong Kong. Meetings were facilitated by the Alberta government Hong Kong Office. Individual meetings with nine companies took place, and a tourism investment session was held in Guangzhou.

STRATEGY 5.5

Support the expansion of the tourism industry through development of new and enhanced destinations and products (including Canadian Badlands, Grande Cache area, the Grande Alberta Dinosaur Trail, Winter Tourism Corridors and Film Tourism).

In collaboration with municipalities throughout southern Alberta, the Ministry facilitated the formation of Canadian Badlands Ltd., a not-for-profit company formed to develop and promote the region's Badlands tourist destination. Six touring routes were created to encourage travel throughout the Canadian Badlands region.

The Ministry also completed a number of initiatives to enhance visitor experiences in Alberta:

- Worked with stakeholders in the Drumheller region to develop a community assessment tool to uncover how visitor-friendly a community is with respect to available services and amenities important to tourists.
- Developed three displays on Canadian Badlands, for use in provincial visitor information centres, with an accompanying film that profiles attractions throughout the region.
- Expanded the Grande Alberta Dinosaur Trail concept with the development of a film supporting visitor information centre displays.
- Collaborated with Sustainable Resource Development and recreation stakeholder groups to enhance the Winter Tourism Corridors concept through a pilot trail mapping project to include mapping of approved snowmobile trails in the region.

DID YOU KNOW?

An Aboriginal Tourism website (www.albertaaboriginaltourism.com) was developed to feature marketed products and events.

STRATEGY 5.6

Work closely with the Aboriginal Tourism Advisory Council to identify Aboriginal tourism products, and work closely with First Nations and Métis communities to develop and market Aboriginal tourism products (e.g., the Métis Crossing Project and interpreter training program).

The Ministry presented information to raise awareness within Aboriginal communities of the importance of tourism as an economic development tool. Presentations were also delivered to non-Aboriginal tourism operators about the value of partnering with Aboriginal tourism operators to enhance their tourism offerings.

Ministry representatives worked closely with the Aboriginal Tourism Advisory Council to create marketing materials, including brochures and newspaper promotions profiling Aboriginal tourism attractions. An Aboriginal Tourism website was developed to feature marketed products and upcoming events.

Visitors can spend the night camping in a tipi at Head-Smashed-In Buffalo Jump, just one of many examples of Aboriginal tourism in Alberta.

STRATEGY 5.7

Develop and market new tourism opportunities in rural Alberta.

The Ministry provided support and assistance for several tourism opportunities in rural Alberta, including: the Bodo Archaeological site near Wainwright and Wainwright Buffalo National Park; Crown of the Continent tourism project in southwest Alberta; Pipestone Creek Dinosaur Interpretive Centre in County of Grande Prairie; tourism development node planning in Brazeau County; Iron Horse Trail in northeast Alberta; and trail development in the Municipal District of Bighorn.

Support provided by the Ministry ranged from providing assistance with feasibility assessments, and developing a video to support fundraising, to assisting in generating industry support. Grant funding was also provided to rural municipalities to undertake detailed land use planning in support of tourism development. All new projects are eligible for listing in the Tourism Information System, which is the database that supports Travel Alberta's website. This provides broad marketing of tourism attractions and services through the Travel Alberta network of websites and visitor centres. Presentations were delivered to the Calgary Regional Partnership and Central Alberta Economic Partnership (regional economic development alliances) regarding the business and economic development opportunities available in Alberta's tourism sector.

STRATEGY 5.8

Work with other levels of government and industry stakeholders to increase awareness of tourism as a viable economic activity, and advocate for a business environment that supports the growth and development of tourism.

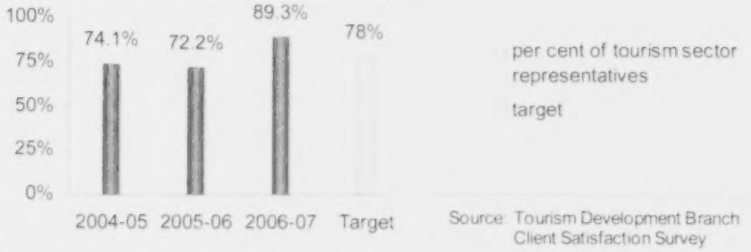
The Ministry was represented at the Alberta Economic Developers Association's spring meeting in Drayton Valley. There were seventeen rural familiarization visits conducted and contact was made with a diversity of stakeholders, including economic development agencies, destination marketing organizations, tourism operators, community officials and banks financiers. These visits helped make stakeholders aware of the services available through the Ministry, as well as development opportunities available within the industry. Over 200 representatives were contacted in the 40 communities included in the regional visits.

Performance Measure

MEASURE 5.A

Per cent of tourism sector representatives satisfied with services related to tourism development.

Percentage of tourism sector representatives satisfied with services related to tourism development



Source: Tourism Development Branch Client Satisfaction Survey

Description

This measure indicates the per cent of the public and private sector representatives who had contact with the Tourism Development Branch in a particular year and expressed satisfaction with the Branch's services.

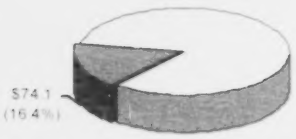
Results

In 2006-07, 89.3 per cent of tourism sector representatives were satisfied with services related to tourism development.

Analysis

Results increased considerably from the previous year and exceeded the Ministry's target. Changes to the survey may have affected the 2006-07 results. In 2006-07, the names of branch staff who assisted clients were stated at the start of the survey to assist respondents in recalling the service provided and improve the validity of results. This was a new measure in the 2006-09 Business Plan and is being reported on for the first time. The target for this measure was decreased to 72 per cent in the 2007-10 Business Plan based on results from 2005-06, which were the most recent results available. This target is being reviewed as part of the Ministry's 2008-11 business planning process. This measure's wording was revised to: "Per cent of tourism industry clients satisfied with services related to tourism development" in the Ministry's 2007-10 Business Plan.

Goal 6
(in millions)



Goal 6 - Increased tourism visitation in targeted domestic and international markets and promotion of film and television production - consumed 16.4% ($74.1 million) of the Ministry's 2006-07 operating expense.

DID YOU KNOW?

Alberta is second only to New Zealand in the number of diverse locations for film and television productions.

STRATEGY 6.1

Develop and partner domestic and international marketing programs for Alberta through Travel Alberta that support the Strategic Tourism Marketing Plan developed by the Strategic Tourism Marketing Council. The Plan outlines both domestic and international target markets and strategies to increase visitation, length of stay and spending in Alberta.

Goal 6

Increased tourism visitation in targeted domestic and international markets, and promotion of film and television production.

Overview

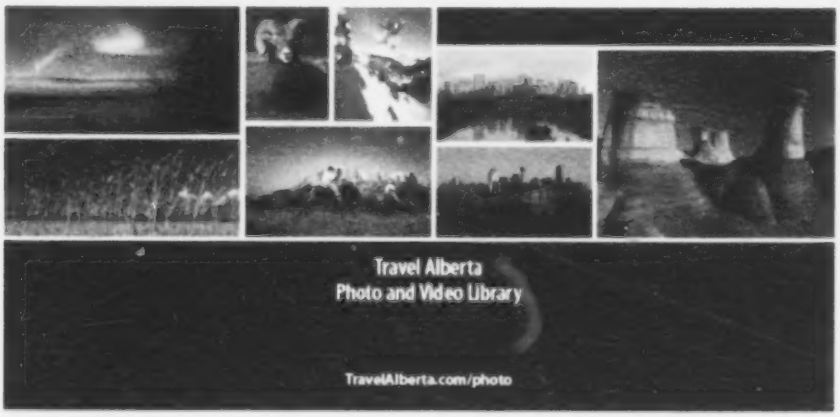
The Ministry supports this goal on an ongoing basis by:

- Developing and implementing marketing programs that heighten awareness of Alberta as an attractive destination for tourism.
- Expanding the marketing capacity of Alberta industry operators by collecting and disseminating tourism data and market intelligence to the tourism industry.
- Influencing travel behaviour through information dissemination and travel counselling through the Travel Alberta visitor information centres and contact centre, community visitor information centres, and through Travel Alberta websites.
- Supporting growth, sustainability and investment in the Alberta film and television industry.

Achievements

The Ministry increased awareness of Alberta as a tourism destination in primary markets such as Alberta, Canada, United States, United Kingdom, Germany, Australia, Japan, and in emerging markets such as Korea, Mexico, China and the Netherlands by securing more than $76 million worth of unpaid worldwide media coverage during 2006.

The Ministry expanded and improved the market readiness and marketing capacity of Alberta industry operators through training programs, seminars and software development. Travel planning information was provided to potential visitors through websites, visitor information centres and a call centre.



STRATEGY 6.2

Deliver tourism marketing support services to influence travel behaviour through:

(i) Information dissemination and travel counselling through the Travel Alberta visitor information centres and Contact Centre and through community visitor information centres.

(ii) Enhancement of the Tourism Information System to better support the Travel Alberta Contact Centre and visitor information centres, the TravelAlberta.com website and publications.

(iii) Expansion of tourism research to assist industry decision-making.

(iv) Continued improvements to support effective, customer-focused and user-friendly Alberta tourism websites.

A new operator was hired for the Travel Alberta Contact and Distribution Centre to offer enhanced information services, including extended Contact Centre hours, to consumers and the tourism industry. The Contact Centre handled over 81,000 contacts (including telephone calls, e-mails, letters, facsimiles, and web orders for publications) in 2006.

The Ministry provided information and counselling services to over 190,000 visitors in 2006 through the ten Travel Alberta visitor information centres. Overall visitor satisfaction ratings for the centres averaged 98 per cent during the 2006 summer season. Facility upgrading at several of the centres helped improve the level of service to visitors.

An accreditation program for community visitor information centres was initiated whereby centres that meet defined criteria for levels of service are eligible for no-cost tourism highway signage.

The Tourism Information System, a web-based tourism information database, was enhanced through the updating of product listings by the Ministry and tourism industry operators/organizations. The system is the main source of information for consumers on TravelAlberta.com and for travel counsellors at the Contact Centre and the visitor information centres.

STRATEGY 6.3

Market and promote Alberta as an attractive location for film production and investment and deliver the Alberta Film Development Program.

The Alberta Film Commission continued to market and promote the province as an attractive location for film and television production. Alberta Film attended seven major industry events world wide, including the Berlin Film Festival, where Alberta Film presented financial seminars and hosted an Alberta night at the Canadian Embassy. In addition, Alberta Film secured the third season of the mini series The Valley of the Wild Rose, with the production of four made-for-television movies to run on the national German broadcast network, ZDF.

One of the largest film projects undertaken in Alberta in 2006-07 was The Secret of the Nutcracker, featuring dancers of Alberta Ballet and the music of the Calgary Philharmonic Orchestra. The Ministry also played a supporting role in bringing the Christmas in Wonderland film production to Edmonton, which features West Edmonton Mall. More than 25 productions were shot in the province in 2006-07.

The Ministry provided $26.5 million through the Alberta Film Development Program, including $12.5 million in one-time funding to address a backlog in film and television projects in the province. The Alberta Film Development Program is a provincial incentive program under which film and television productions can apply for a percentage rebate of their filming costs.

DID YOU KNOW?

Starting in 1948, Alberta has provided locations for over 300 motion pictures throughout the province.

INTERESTING FACT

Alberta's film and television industry continues to grow at more than 14 per cent annually.

DID YOU KNOW?

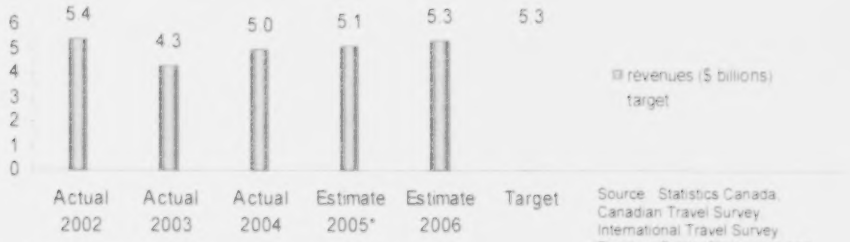
Alberta Film manages a digital image library at www.albertafilm.ca with more than 15,000 location pictures.

Performance Measures

MEASURE 6.A

Total tourism revenue ($ billions)

Total tourism revenue ($billions)



Source: Statistics Canada, Canadian Travel Survey, International Travel Survey, Tourism, Parks, Recreation and Culture

* Revised Estimate to reflect partial release of 2005 International Travel Survey results by Statistics Canada

Description

This measure reflects the annual value of all tourism-related expenditures in Alberta. This includes expenditures made in Alberta by visitors from overseas, the United States, other Canadian provinces and residents of Alberta.

Results

The estimated tourism revenue for 2006 is $5.3 billion.

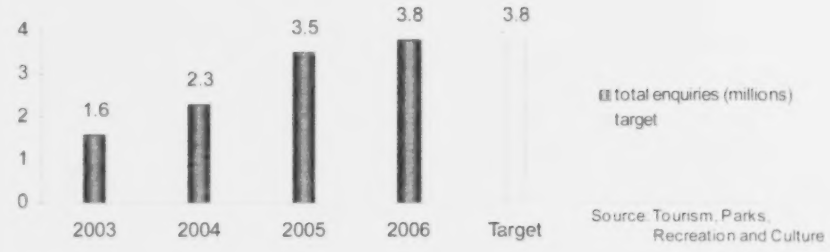
Analysis

Total tourism revenue increased by an estimated $1 billion since 2003. The Ministry's target was met. Tourism revenue results can be affected by external influences such as economic conditions in Alberta's key tourism markets; world events such as war, terrorism, disease, natural disaster and political upheaval; implementation of new security procedures at border crossings; and increased competition from other tourism destinations. There were no major external influences impacting results in 2004 or estimates for 2005 and 2006. This measure's wording was revised to: "Total tourism expenditures" in the Ministry's 2007-10 Business Plan and the target was increased to $5.6 billion based on previous results and estimates.

MEASURE 6.B

Effectiveness of Tourism Marketing.
Total enquiries to Travel Alberta (millions)
-Visits to TravelAlberta.com, enquiries to the Travel Alberta Contact Centre and other methods of contact.

Total enquiries to Travel Alberta (millions)



Source: Tourism, Parks, Recreation and Culture

Description

This measure indicates the total estimated enquiries to Travel Alberta (in millions), including: visits to Travel Alberta.com [1] and enquiries to the Travel Alberta Contact Centre through phone calls, e-mails, web orders for publications, faxes and mail.

Results

In 2006, there were 3.8 million enquiries to Travel Alberta.

Analysis

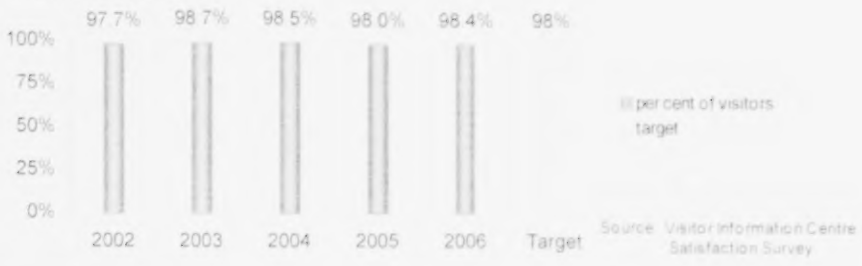
Results for this measure have increased for the third consecutive year and met the Ministry's target. External factors influencing results could include economic and tourism trends, marketing methods and campaigns and unexpected events that could impact tourism, such as 9/11 and SARS. External factors can influence consumers' desire to travel to and within Alberta, resulting in changes to the number of inquires to the Contact Centre and the number of visits to Travel Alberta websites. The target for this measure was increased to 4.1 million in the 2007-10 Business Plan based on previous results.

[1] Travel Alberta.com includes: gocanadianrockies.com, Parkscanadianrockies.com, hikecanadianrockies.com, golfcanadianrockies.com, drivecanadianrockies.com, eventscanadianrockies.com, spacanadianrockies.com, ranchcanadianrockies.com, skicanadianrockies.com, ridecanadianrockies.com, wincanadianrockies.com, fishcanadianrockies.com, Travelalbertalive.com and Greatalbertagatherings.com

MEASURE 6.C

Tourism information and counselling:
Per cent satisfied with overall experience at Travel Alberta visitor information centres.

Percentage of visitors satisfied with Travel Alberta visitor information centres



Source: Visitor Information Centre Satisfaction Survey

Description

This measure displays the satisfaction of visitors with Travel Alberta visitor information centres.

Results

In 2006, 98.4 per cent of visitors were satisfied with their overall experience at Travel Alberta visitor information centres.

Analysis

Results remained exceptionally high and met the Ministry's target. Effective staff training, good working conditions and teamwork contribute to achieving a high level of visitor satisfaction. External factors influencing the results could include the age and condition of the facilities and prior experiences at other sites/venues. This measure's wording was revised to "Per cent of clients satisfied with overall experience at Travel Alberta information centres" in the Ministry's 2007-10 Business Plan.

MEASURE 6.D

Tourism information and counselling:
Per cent satisfied with overall service received through the Travel Alberta Contact Centre.

Percentage of clients satisfied with services received through the Travel Alberta Contact Centre

Source: Travel Alberta Interactive Voice Response Survey

Description

This measure indicates the overall satisfaction of callers to the Travel Alberta Contact Centre (1-800-ALBERTA).

Results

In 2006, 97.4 per cent of visitors were satisfied with the overall service received through the Travel Alberta Contact Centre.

Analysis

Results, which are slightly below the expected target are attributed to the introduction of a new contact centre contractor. This was a new measure in the 2006-09 Business Plan and is being reported for the first time. The target for this measure was decreased to 85 per cent in the 2007-10 Business Plan to allow for an adjustment period for the new contractor and the transition and training of new staff. The target will be revisited as part of the Ministry's 2008-11 planning process.

MEASURE 6.E

Tourism information and counselling: Per cent of website visitors satisfied with their experience on the TravelAlberta.com website.

Percentage of website visitors satisfied with TravelAlberta.com

Description

This measure indicates the level of user satisfaction with information received on TravelAlberta.com as indicated through their responses to a voluntary online website survey.

Free Travel Alberta guides are available at Visitor Information Centres, by calling 1-800-ALBERTA or online at TravelAlberta.com

Results

In 2006, 76.3 per cent of website visitors were satisfied with their experience on the TravelAlberta.com website, falling below the target of 92 per cent.

Analysis

The difference between the actual result and target for this measure is largely due to the revamping of the website in October 2006. Specific components of the old website were removed when the new website was launched. The website has since been updated to incorporate the original components, and satisfaction ratings are expected to increase. External factors influencing results could include user preferences and expectations. This was a new measure in the 2006-09 Business Plan and is being reported on for the first time. The target for this measure was decreased to 85 per cent in the 2007-10 Business Plan based on previous and expected future results. The target was increased to 86 per cent in 2008-09 and 87 per cent in 2009-10.

Ministry Support for the Government's Top Priorities

1. Building Infrastructure for our Future

Completed construction of the Boreal Centre for Bird Conservation in Lesser Slave Lake Provincial Park and the Dinosaur Provincial Park Visitor Centre and held official openings for both of these centennial legacy projects.

Acquired land for the development of the Glenbow Ranch Provincial Park and secured funding for the Royal Alberta Museum renewal and Calgary Olympic facilities. Collaboration with other ministries is underway on facility requirements for Lois Hole Provincial Park.

Completed several major capital projects in provincial parks and recreation areas, including: the refurbishment of the Mt. Lorrette, Elbow Falls and Heart Creek day-use areas and campsites at Saskatoon Island Provincial Park; water treatment system upgrades at Rochon Sands, Gooseberry Lake, Dillberry Lake, Writing-on-Stone, Police Outpost and Thunder Lake provincial parks; a new sewer system at Wyndham-Carseland Provincial Park; a water reservoir at Cypress Hills Provincial Park; and paving of the access road at Long Lake Provincial Park.

Capital funding was also provided for community facilities under the Centennial Legacies Grant Program in the form of $15 million provided for the Art Gallery of Alberta and $20 million for the Calgary Zoo.

Over 560 applications, totalling over $38 million, were approved to improve Alberta's community public-use facilities through the Ministry's Community Facility Enhancement Program.

2. Improving Alberta's Health System – The Third Way

Worked with other ministries on the Healthy Kids! Alberta Strategy, reviewed the draft plans and accomplishments, and supported a forum to obtain public feedback on the strategy. The outcome will be a 10-year cross-ministry plan to create a provincial environment that supports improvement in the wellness of all Alberta children and youth.

3. Building Aboriginal Self-Sufficiency

Worked with five other ministries to ensure that Tourism, Parks, Recreation and Culture-specific consultation guidelines were coordinated and consolidated within a single government document, as requested by industry and First Nations. The Government of Alberta First Nations Consultation Guidelines on Land Management and Resource Development were completed and implemented.

Worked with other ministries to hold information sessions for industry (e.g., Canadian Association of Petroleum Producers). Information sessions were also held for Ministry staff and with historical resources/traditional use study practitioners.

Implemented traditional use study data from more than a dozen First Nations in resource management processes and continued to work towards enhancing data sharing.

Approved 70 applications totalling over $14 million through the First Nations Development Fund Grant program. The Program provides economic, social and community development opportunities for Alberta's First Nations. The First Nations Gaming Policy includes a provision for the allocation of an amount equal to 40 per cent of the net slot machine proceeds from First Nations casinos into the First Nations Development Fund Grant Program from the Alberta Lottery Fund.

4. Building and Educating Tomorrow's Workforce

Supported the development of outcome indicators for the new Supporting Immigrants and Immigration to Alberta Policy. The Ministry also participated in developing the Cross-Ministry Building and Educating Tomorrow's Workforce Action Plan.

Championed the development of the Canadian Coalition of Municipalities Against Racism and Discrimination to help build inclusive communities and workplaces. In 2006-07, five municipalities joined the Coalition including Brooks, Calgary, Drayton Valley, Edmonton and the Regional Municipality of Wood Buffalo.

5. Using and Respecting the Land

Tourism, Parks, Recreation and Culture collaborated with other government ministries and participated in the ongoing planning and development of the Land-Use Framework. The Ministry co-signed the Project Charter for the Land-Use Framework with the deputy ministers from the other six participating ministries to initiate development of the Land-Use Framework.

Ministry representatives participated on the Assistant Deputy Minister Steering Committee and the Project Team for the Land-Use Framework and supported an internal ideas group, stakeholder focus group and a forum. Other contributions included involvement with the design and development of a workbook, questionnaire and information material, which were used to gather input from Albertans on the Land-Use Framework.

Award Highlights

Recognizing Albertans

- Thirteen individuals and organizations were honoured at the 2006 Alberta Parks Volunteer Conference for their contributions in a range of activities, including customer service, conservation efforts, education programming, scientific research. The new Lifetime Volunteerism Achievement Award was also introduced.
- Close to 200 Alberta athletes, coaches and staff were recognized at the Olympic and Paralympic Salute for their participation in the 2006 Olympic and Paralympic Games in Torino, Italy. Awards were also presented for Alberta's Athlete and Team of the Year.
- Four Albertans were the recipients of the Recreation Volunteer Recognition Award for their dedication to improving recreation programs, services and infrastructure in their communities.
- The 2006 Alberta Award for the Study of Canadian Human Rights and Multiculturalism was awarded to a graduate student to support research encouraging inclusive communities.
- Six businesses were recognized with the 2006 Corporate Volunteer Award of Excellence, acknowledging and celebrating leaders in Alberta's corporate sector for their outstanding commitment and contribution to community building.
- Eight young Albertans received the Queen's Golden Jubilee Citizenship Medal and a $5,000 award for their contributions in areas of citizenship, leadership, community service and volunteering.

Ministry Recognition

- The Northern Alberta Jubilee Auditorium was recognized for facility excellence with the Government Building of the Year award by the Building Owners and Managers Association. The Auditorium was also nominated for Canadian Performing Arts Venue of the year.
- The Reynolds-Alberta Museum was recognized with the Event and Public Promotions Award and the Student's Choice Award at the 2007 National Association of Automobile Museums Awards of Excellence for the Life and Times of the Motorcycle exhibit. The exhibit was also recognized with the Outstanding Achievement Award for Exhibitions from the Canadian Museum Association.
- The Royal Tyrrell Museum was recognized with an award for Excellence in Curriculum Support at the Calgary Educational Partnership Foundation 2007 Mayor's Excellence Awards for the development of Palaeo 15, a palaeontology course for high school credit.
- The Ukrainian Cultural Heritage Village was recognized as a five-bloom winner at the 12th annual National Communities in Bloom Awards. The Village received special mention for its commitment to accuracy and authenticity in the portrayal of Alberta's history.
- Dr. David A. Eberth, a research scientist and Curator of Geology at the Royal Tyrrell Museum received the 2006 Link Award from the Canadian Society of Petroleum Geologists. Canada's largest geological society presents the award each year for the best presentation given at the Society's Technical Luncheon meetings.
- The film, Dig a Little Deeper in the Canadian Badlands, was nominated by the Alberta Motion Picture Industries Association for a 2007 Alberta Film and Television Award.

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Ministry of Tourism, Parks, Recreation and Culture

Consolidated Financial Statements

March 31, 2007

Ministry of Tourism, Parks, Recreation and Culture
Consolidated Financial Statements
March 31, 2007

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AUDITOR GENERAL
Alberta

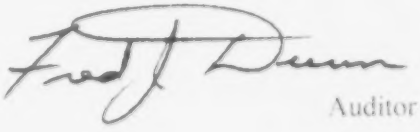
Auditor's Report

To the Members of the Legislative Assembly:

I have audited the consolidated statement of financial position of the Ministry of Tourism, Parks, Recreation and Culture (the Ministry) as at March 31, 2007 and the consolidated statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Ministry's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Ministry as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



FCA
Auditor General

Edmonton, Alberta
May 18, 2007

Ministry of Tourism, Parks, Recreation and Culture
Consolidated Statement of Operations
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 4)	Actual	Actual Restated (Note 3)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	$ 306,300	$ 274,983	$ 262,189
Transfers from the Government of Canada	1,742	3,040	1,841
Investment Income	1,621	2,091	1,355
Premiums, Fees and Licences	9,385	10,679	8,768
Other Revenue	13,006	14,099	13,652
	332,054	304,892	287,805
Expenses – Directly Incurred (Note 2(c) and Schedules 3 and 6)			
Parks	57,650	52,282	48,348
Recreation and Sport	24,630	24,607	26,657
Tourism	48,317	47,885	42,027
Culture	57,814	68,080	51,595
Community Lottery Grants	232,841	201,504	303,916
Heritage	41,298	41,905	39,283
Human Rights and Citizenship	5,990	5,887	5,518
Ministry Support Services	11,111	9,969	10,629
	479,651	452,119	525,973
Valuation Adjustments			
Provision for Environmental Obligations	-	-	15,537
Provision for Doubtful Accounts	-	58	40
Provision for Vacation Pay	217	431	240
	217	489	15,817
Total Expenses	479,868	452,608	541,790
Gain (Loss) on Disposal of Tangible Capital Assets	3,764	(737)	(254)
Net Operating Results	$ (144,050)	$ (148,453)	$ (254,239)

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks, Recreation and Culture
Consolidated Statement of Financial Position
As at March 31, 2007
(thousands of dollars)

	2007	2006 Restated (Note 3)
Assets		
Cash and Short-term Investments (Note 4)	$ 21,065	$ 19,189
Accounts Receivable, Prepaid Expenses and Inventories (Note 5)	22,157	10,061
Cash and Short-term Investments Appropriated for Non-Current Use (Note 4)	8,467	8,467
Tangible Capital Assets (Schedule 7)	234,659	213,761
	$ 286,348	$ 251,478
Liabilities		
Accounts Payable and Accrued Liabilities	$ 70,711	$ 67,012
Unearned Revenue	1,222	909
	71,933	67,921
Net Assets		
Net Assets, Beginning of Year	183,557	136,734
Net Operating Results	(148,453)	(254,239)
Net Transfer from General Revenues	179,311	301,062
Net Assets, End of Year (Note 7)	214,415	183,557
	$ 286,348	$ 251,478

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks, Recreation and Culture
Consolidated Statement of Cash Flows
Year ended March 31, 2007
(thousands of dollars)

	2007	2006 Restated (Note 3)
Operating Transactions		
Net Operating Results	$ (148,453)	$ (254,239)
Non-cash Items included in Net Operating Results:		
Amortization of Tangible Capital Assets	9,745	9,528
Valuation Adjustments	489	15,817
Loss on Disposal of Tangible Capital Assets	737	254
	(137,482)	(228,640)
Increase (Decrease) in Accounts Receivable, Prepaid Expenses and Inventories before Valuation Adjustments	(12,154)	22,978
Increase (Decrease) in Accounts Payable and Accrued Liabilities before Valuation Adjustments	3,268	(51,015)
Increase in Unearned Revenue	313	2
Cash Applied to Operating Transactions	(146,055)	(256,675)
Capital Transactions		
Acquisition of Tangible Capital Assets (Schedule 7)	(31,400)	(41,051)
Disposal of Tangible Capital Assets	20	9
Transfers of Tangible Capital Assets	-	(160)
Donation of Tangible Capital Assets	-	(286)
Cash Applied to Capital Transactions	(31,380)	(41,488)
Financing Transactions		
Net Transfer from General Revenues	179,311	301,062
Increase in Cash	1,876	2,899
Cash and Short-term Investments, Beginning of Year	19,189	16,290
Cash and Short-term Investments, End of Year	$ 21,065	$ 19,189

The accompanying notes and schedules are part of these consolidated financial statements.

Ministry of Tourism, Parks, Recreation and Culture
Notes to the Consolidated Financial Statements
Year ended March 31, 2007

Note 1 Authority and Purpose

The Minister of Tourism, Parks, Recreation and Culture (Minister) has, by the *Government Organization Act* and its regulations, been designated responsible for various *Acts*. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Tourism, Parks, Recreation and Culture (Ministry).

The purpose of the Ministry is to enhance and preserve the quality of life for Albertans. This is done by:

- Managing Alberta's provincial parks and protected areas and promoting recreational and sport opportunities;
- Facilitating tourism marketing, development and film investment;
- Promoting Alberta's rich culture, including its arts and heritage; and
- Protecting human rights, promoting diversity, fairness and access, and supporting the inclusion of all Albertans.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Ministry of Tourism, Parks, Recreation and Culture. The *Government Accountability Act* defines a Ministry as including the Department and any Provincial agency and Crown-controlled organization for which the Minister is responsible.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(a) Reporting Entity (continued)

These consolidated financial statements include the accounts of the following organizations:

Organization	Authority
Department of Tourism, Parks, Recreation and Culture	*Government Organization Act*
Alberta Foundation for the Arts	*Alberta Foundation for the Arts Act*
The Alberta Historical Resources Foundation	*Historical Resources Act*
Alberta Sport, Recreation, Parks and Wildlife Foundation	*Alberta Sport, Recreation, Parks and Wildlife Foundation Act*
The Government House Foundation	*Government House Act*
The Historic Resources Fund	*Historical Resources Act*
Human Rights, Citizenship and Multiculturalism Education Fund	*Human Rights, Citizenship and Multiculturalism Act*
The Wild Rose Foundation	*Wild Rose Foundation Act*

All departments of the Government of Alberta operate within the General Revenue Fund (Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by the departments are paid from the Fund. Net Transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(c) Basis of Financial Reporting (continued)

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual dedicated revenues exceed budget, the Ministry may, with the approval of the Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Ministry's dedicated revenue initiatives.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- Amortization of tangible capital assets;
- Pension costs which comprise the cost of employer contributions for current service of employees during the year; and
- Valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and environmental obligations.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Incurred by Others

Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 6.

Assets

Financial assets of the Ministry are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals, as well as inventories held for resale.

Investments are recorded at cost. Where there has been a loss in the value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

Inventories are valued at the lower of cost and net realizable value.

Assets acquired by right are not included. Tangible capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Collections of historic and scientific artifacts, archival holdings, and works of art held by the Ministry are not recorded as assets. Purchases of collection items are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Environmental obligations are recorded as liabilities when there is little or no discretion to avoid settlement of the obligation and a reasonable estimate of the amount can be made.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Net Assets

Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

Restricted funds, endowment funds, and general reserves (Note 7) are considered appropriations from net assets and are reported as net assets.

An externally restricted fund accounts for non-government contributions, which can only be used for the purpose specified by the donor.

An internally restricted fund accounts for funds restricted by the Ministry Foundations for either matching non-government contributions, which can only be used for an identified purpose, or for retaining an ongoing funding capability.

An endowment fund accounts for contributions received under various agreements with sponsors and matching funds may be provided by Ministry Foundations. In addition, the endowment fund can include internally restricted funds to be used for identified purposes, or for retaining an ongoing funding capability.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Environmental obligations are included in accounts payable and accrued liabilities in the amount of $8,700 (2006 – $14,500) for Heritage and $1,012 (2006 – $1,037) for Parks, based on management's best estimates that reflect the most probable course of action. Increased construction costs, or other unanticipated changes may affect these estimates.

Ministry of Tourism, Parks, Recreation and Culture
Notes to the Consolidated Financial Statements
Year ended March 31, 2007

Note 3 Government Reorganization (thousands of dollars)

The Ministry of Tourism, Parks, Recreation and Culture was established as a result of restructuring of government departments announced on December 13, 2006 and other transfer of responsibilities to and from other departments. Comparatives for 2006 have been restated as if the Ministry had always been assigned with its current responsibilities. Net assets (liabilities) on March 31, 2005 is made up as follows:

Net assets (liabilities) as previously reported at March 31, 2005	$ -
Transfer from former Ministry of Community Development	187,501
Transfer from former Ministry of Gaming	(47,443)
Transfer from former Ministry of Economic Development	(3,324)
Net assets at March 31, 2005	$ 136,734

Note 4 Cash and Short-term Investments (thousands of dollars)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2007, securities held by CCITF have an average effective market yield of 4.36% (2006 – 3.96%) per annum.

Short term investments consist of deposits in the amount of $300 with life insurance companies maturing April 4, 2008.

Cash and short term investments in the amount of $1,878 has been externally restricted and $346 has been internally restricted and is therefore not available to pay for operating expenses.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Ministry of Tourism, Parks, Recreation and Culture
Notes to the Consolidated Financial Statements
Year ended March 31, 2007

Note 5 Accounts Receivable, Prepaid Expenses and Inventories (thousands of dollars)

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value Restated (Note 3)
Accounts Receivable	$ 19,161	$ (100)	$ 19,061	$ 9,606
Inventory	345	-	345	288
Prepaid Expenses	94	-	94	93
Refunds from Suppliers	2,654	-	2,654	70
Advances	3	-	3	4
	$ 22,257	$ (100)	$ 22,157	$ 10,061

Accounts receivable are unsecured and non-interest bearing.

Note 6 Collections

Collections consist of historical and scientific artifacts, archival holdings, and works of art of provincial, national and international significance located in the archives, museums and historical sites of the Province of Alberta. The Ministry has not recorded the value of these collections in the consolidated financial statements due to the practical difficulties of reflecting them at a meaningful value. The collections are insured for $402 million. A description of the major collections is as follows:

(a) The Province, through the Historic Sites Branch, preserves and presents 9 historic sites that contain 48 restored historic buildings structures and 3 stabilized ruins. The Branch also operates 3 interpretive centers, 2 museums and 2 cultural facilities. As well, it administers an additional 3 historic sites which contain 58 undeveloped historic buildings structures, 11 newly acquired but unrestored buildings. In addition, the Branch owns 1 developed historic resource (leased to a society), 13 cairns, 4 archaeological sites and 1 palaeontological site. In total, the Ministry owns 1,904 hectares of land deemed to be of historic significance.

Note 6 Collections (continued)

b) The Royal Alberta Museum maintains 13 Curatorial programs, with total collection holdings comprising approximately 11.5 million objects. This includes more than 1,390,000 objects on-site; over 13,600 warehoused objects off site and another estimated 10,190,000 archaeological artifacts collected as part of the Archaeological Survey of Alberta permit process. The collections represent a highly diverse complement of cultural and natural heritage. These include mammals, birds, fish, insects, plants, minerals, gems, First Nations ethnographical material, military and cultural history artifacts, coins, as well as industrial, domestic, and textile collections; and the permitted archaeological materials recovered in Alberta, all with associated documentation and in many cases images and other media.

(c) The Royal Tyrrell Museum of Palaeontology collection has over 118,000 catalogued items including original and replica fossils. Annually, approximately 2,000 specimens are accessioned into the collection.

(d) Reynolds-Alberta Museum exhibits approximately 150 major agricultural, industrial and transportation artifacts, and provides conservation, maintenance and restoration services for an additional collection of approximately 3,170 major and 3,455 smaller artifacts. Included in these numbers are 80 vintage aircraft, 5 of which are on long-term loan to the museum. The museum also houses a collection of documents, numbering over 50,000 pieces, related to the museum's mechanization themes.

(e) The Remington Carriage Museum houses one of the largest collections of horse drawn vehicles in North America, with 265 carriages, buggies, wagons and sleighs, and approximately 690 associated small artifacts.

(f) The Ukrainian Cultural Heritage Village is responsible for the management of Historic Sites' collection of approximately 53,984 artifacts. Approximately 5,000 of these objects are used to furnish various smaller sites throughout the province, and 8,000 objects furnish the historic buildings at the Ukrainian Cultural Heritage Village. The remaining artifacts are preserved in storage.

(g) The Provincial Archives of Alberta holds approximately 41,700 linear metres of government textual records; 4,800 linear metres of private textual records; 61,800 maps; 27,600 architectural drawings; 2,174,800 photographic images; 46,900 hours of sound recordings; 67,560 hours of film and video materials; and 12,547 volumes of library holdings.

(h) The Arts Services Section of the Arts Branch manages 14 collections containing approximately 1,500 donated, purchased and/or commissioned artworks.

Note 6 Collections (continued)

(i) The Glenbow-Alberta Institute, under contract to the Province of Alberta, manages the care of, and access to, a publicly owned collection of approximately 226,000 artifacts in cultural history, military history, ethnology, art and mineralogy; approximately 5.5 shelf kilometres of textual and archival records; over 2,100,000 historical photographs; about 350 hours of film footage; and 7,200 sound recordings. The collection is continually enhanced each year.

(j) The Government House Foundation actively collects various significant items pertaining to the history of Government House. The collection is accessible to the public and consists of paintings, drawings, prints, sculptures, furnishings, books and silverware. The majority of the collection is used or displayed in Government House, while some items are on loan to other provincial institutions.

At March 31, 2007, the collection consisted of approximately 392 (2006 – 388) pieces of artworks and other items, with an approximate value of $981,017 (2006 – $978,417). During the year, the Foundation made no artworks purchases (2006 total value – $22,900). Contributions to the collections included 4 artworks and other items with an appraised value of $2,600 (2006 – $7,715), and there were no (2006 – Nil) dispositions during the year.

(k) The Alberta Foundation for the Arts actively collects visual artworks, which document the Province's significant visual artistic achievement. The collection is accessible to the public and consists of paintings, sculptures, drawings, photographs, ceramics, glass, fibre and prints. At year end, the collection consisted of approximately 7,511 (2006 – 7,434) artworks with an approximate value of $9,103,000 (2006 – $8,672,000). During the year, the Foundation purchased 48 (2006 – 29) artworks by Alberta artists at a total cost of $340,500 (2006 – $276,000); contributions to the collection included 29 (2006 – 24) artworks with an appraised value of $90,250 (2006 – $66,900). There were no (2006 – 2) artwork dispositions during the year.

(l) The Alberta Historical Resources Foundation has a collection of historical assets which is comprised of paintings, sketches, photographs and antique furnishings. At year end, the collection consisted of 379 (2006 – 379) artworks with an estimated value of $16,150 (2006 – $16,250), and 30 (2006 – 30) antique furnishings estimated at $12,700 (2006 – $12,700). During the year, the Alberta Historical Resources Foundation did not acquire any historical assets (2006 – Nil) and there was 1 (2006 – 1) disposition.

(m) The Alberta Sport, Recreation, Parks and Wildlife Foundation has a collection of artworks consisting of 19 (2006 – 19) prints of the Waterfowl of North America Collection # 1250 with an approximate value of $5,333 (2006 – $5,333). There were no (2006 – 1) dispositions during the year.

Ministry of Tourism, Parks, Recreation and Culture
Notes to the Consolidated Financial Statements
Year ended March 31, 2007

Note 7 Net Assets (thousands of dollars)

	2007	2006 Restated (Note 3)
Unrestricted Funds	$ 196,350	$ 170,616
Endowment Funds	6,914	6,914
Externally Restricted Funds	4,082	3,914
General Reserves	1,967	1,967
Internally Restricted Funds	5,102	146
	$ 214,415	$ 183,557

Note 8 Contractual Obligations (thousands of dollars)

	2007	2006 Restated (Note 3)
Grant Agreements	$ 356,695	$ 181,789
Long-term Leases	1,513	11,599
Service Contracts	105,041	93,072
	$ 463,249	$ 286,460

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Long-term Leases	Service Contracts	Total
2008	$ 269,847	$ 643	$ 55,704	$ 326,194
2009	39,091	404	37,199	76,694
2010	22,956	256	5,929	29,141
2011	22,844	128	5,606	28,578
2012	759	73	603	1,435
Thereafter	1,198	9	-	1,207
	$ 356,695	$ 1,513	$ 105,041	$ 463,249

Note 9 Contingent Liabilities (thousands of dollars)

At March 31, 2007, the Ministry is a defendant in ten legal claims (2006 - nine legal claims). Eight of these claims have specified amounts totalling $16,546 and the remaining two have no specified amount (2006 - six claims with a specified amount of $1,081 and three with no specified amount). Included in the total legal claims is one claim amounting to $3,000 (2006 – two claims amounting to $150) in which the Ministry has been jointly named with other entities. Eight claims amounting to $13,546 (2006 – eight claims amounting to $1,081) are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Certain contingent liabilities may exist for site remediation and reclamation, which may be the responsibility of the Ministry. The preliminary estimate of the amount of such potential contingent liabilities is $1,000 (2006 – $1,000).

Note 10 Trust Funds Under Administration (thousands of dollars)

The Ministry administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purposes of various trusts, they are not included in the Ministry's financial statements.

As at March 31, 2007, trust funds under administration were as follows:

	2007	2006
Parks General Trust and Performance Deposits	$ 521	$ 460
Fort Dunvegan Historical Society Trust Fund	9	7
Gakken Dinosaur Exhibit Trust Fund	-	168
	$ 530	$ 635

In addition to the above trust funds under administration, the Ministry holds bank guarantees in the form of letters of credit in the amount of $16,081 (2006 – $2,879).

Ministry of Tourism, Parks, Recreation and Culture
Notes to the Consolidated Financial Statements
Year ended March 31, 2007

Note 11 Defined Benefit Plans (thousands of dollars)

The Ministry participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $4,807 for the year ended March 31, 2007 ($2006 – $4,664).

At December 31, 2006, the Management Employees Pension Plan reported a deficiency of $6,765 ($2006 – $165,895) and the Public Service Pension Plan reported a surplus of $153,024 ($2005 deficiency – $187,704). At December 31, 2006, the Supplementary Retirement Plan for Public Service Managers had a surplus of $3,698 ($2005 – $10,018).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2007, the Bargaining Unit Plan reported an actuarial surplus of $153 ($2006 deficiency – $8,699) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,148 ($2006 – $8,309). The expense for these two plans is limited to employer's annual contributions for the year.

Note 12 Other Business Relationships

The Ministry has two agreements with Travel Alberta International Inc. (TAI), a not-for-profit Corporation jointly owned by Edmonton Economic Development Corporation and Tourism Calgary - Calgary Convention & Visitors Bureau, to carry out international tourism marketing on behalf of the Ministry. The primary agreement, which expires March 31, 2009, provides for international marketing services worldwide. A secondary agreement, which expired March 31, 2007, focused on the development and implementation of tourism marketing programs and activities in the US Meetings, Conventions & Incentive Travel (MCIT) market. The nature of these arrangements is such that the Ministry exercises significant influence over the strategic operating, capital, investing and financing activities of TAI. During the year, the Ministry acquired tourism marketing services totalling $ 21,973 ($2006 – $19,306) from TAI, of which $ 5,490 ($2006 – $2,396) was payable to TAI as at March 31, 2007. These amounts are included in the Ministry's financial statements.

Note 13 Comparative Figures

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

Note 14 Approval of Consolidated Financial Statements

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule 1

Ministry of Tourism, Parks, Recreation and Culture
Revenues
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual Restated (Note 3)
Internal Government Transfers			
Transfer from the Lottery Fund	$ 306,220	$ 274,925	$ 262,134
Transfer from Alberta Heritage Scholarship Fund	80	58	55
	306,300	274,983	262,189
Transfers from the Government of Canada			
Other	1,742	3,040	1,841
Investment Income			
Interest	1,621	2,091	1,355
Premiums, Fees and Licences			
Admission Fees	3,884	4,370	3,799
Camping Fees	3,288	3,949	2,861
Film Classification	520	735	607
Lands and Grazing	620	634	536
Other	1,073	991	965
	9,385	10,679	8,768
Other Revenue			
Recoveries	2,927	2,922	2,408
Donations and Contributions in Kind	2,313	1,339	2,801
Refunds of Expenses	260	1,186	632
Sales	1,878	2,608	2,771
Rental Revenue	4,139	4,029	3,381
Other	1,489	2,015	1,659
	13,006	14,099	13,652
Total Revenues	$ 332,054	$ 304,892	$ 287,805

Ministry of Tourism, Parks, Recreation and Culture
Dedicated Revenue Initiatives
Year ended March 31, 2007
(thousands of dollars)

	2007		
	Authorized Dedicated Revenues	Actual Dedicated Revenues[a]	(Shortfall) / Excess[f]
Park Operations[b]	$ 7,321	$ 7,190	$ (131)
Acquisition of Historical Collections[c]	1,600	834	(766)
Heritage Resource Management[d]	720	535	(185)
Francophone Secretariat[e]	570	1,320	750
	$ 10,211	$ 9,879	$ (332)

[a] Revenues from dedicated revenue initiatives are included in the Ministry's revenues in the Statement of Operations and Schedule 1.

[b] Parks collects various fees and other revenues that are used to partially offset the cost of providing services. These include fees for the use of campgrounds, park facilities and lands, heritage appreciation services (e.g. interpretive bus tours), as well as contributions, sponsorships, donations, grants and payments by corporations, private sector operators, foundations, individuals and others.

[c] Acquisition of Historical Collections dedicated revenue is related to donations of artifacts and other items to various historic sites and museums.

[d] The Government of Canada provided funding to provinces and territories to further the goals of the Historic Places Initiative. The funds are intended to promote development of the Canadian Register of Historic Places, use of nation-wide standards and guidelines and, in particular, greater municipal involvement in the identification and protection of historic places.

[e] The Government of Canada provided funding to the Francophone Secretariat for the Canada-Alberta Cooperation Agreement to promote the official languages.

[f] Shortfall is deducted from current year's authorized budget, as disclosed in Schedule 4 to the financial statements.

Schedule 3

Ministry of Tourism, Parks, Recreation and Culture
Expenses – Directly Incurred Detailed By Object
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual Restated (Note 3)
Grants	$ 306,818	$ 284,270	$ 360,150
Supplies and Services	87,510	89,423	90,399
Supplies and Services from Support Service Arrangements with Related Parties[1a]	-	-	24
Salaries, Wages and Employee Benefits	72,854	68,470	65,562
Amortization of Tangible Capital Assets	12,376	9,745	9,528
Financial Transactions and Other	93	211	310
	$ 479,651	$ 452,119	$ 525,973
Valuation Adjustments			
Provision for Environmental Obligations	$ -	$ -	$ 15,537
Provision for Doubtful Accounts	-	58	40
Provision for Vacation Pay	217	431	240
	$ 217	$ 489	$ 15,817

[1a] The Ministry received human resource services from the Ministry of Sustainable Resource Development.

Ministry of Tourism, Parks, Recreation and Culture
Budget
Year ended March 31, 2007
(thousands of dollars)

	2006-2007				
	Estimates	Adjustment	Budget	Authorized Supplementary	Authorized Budget
Revenues					
Internal Government Transfers	$ 306,300	$ -	$ 306,300	$ -	$ 306,300
Transfers from the Government of Canada	1,742	-	1,742	646 (a)(b)(c)	2,388
Investment Income	1,621	-	1,621	-	1,621
Premiums, Fees and Licences	9,385	-	9,385	684 (b)	10,069
Other Revenue	13,006	-	13,006	312 (b)	13,318
	332,054	-	332,054	1,642	333,696
Expenses					
Parks	57,650	-	57,650	988 (b)	58,638
Recreation and Sport	24,630	-	24,630	-	24,630
Tourism	48,317	-	48,317	-	48,317
Culture	57,814	-	57,814	-	57,814
Community Lottery Grants	232,841	-	232,841	-	232,841
Heritage	41,298	-	41,298	654 (a)(b)	41,952
Human Rights and Citizenship	5,990	-	5,990	-	5,990
Ministry Support Services	11,111	-	11,111	-	11,111
Dedicated Revenue Shortfall	-	(332) (d)	(332)	-	(332)
	479,651	(332)	479,319	1,642	480,961
Valuation Adjustments					
Provision for Environmental Obligations	-	-	-	-	-
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Vacation Pay	217	-	217	-	217
	217	-	217	-	217
Gain (Loss) on Disposal of Tangible Capital Assets	3,764	-	3,764	-	3,764
Net Operating Results	$ (144,050)	$ 332	$ (143,718)	$ -	$ (143,718)
Equipment/Inventory Purchases	$ 5,203	$ -	$ 5,203	$ -	$ 5,203
Capital Investment	$ 20,749	$ -	$ 20,749	$ 11,304 (d)	$ 32,053

Schedule 4

Ministry of Tourism, Parks, Recreation and Culture
Budget
Year ended March 31, 2007
(thousands of dollars)

[a] Treasury Board authorized a dedicated revenue increase of $600 for the acquisition of Western Canadian aboriginal artifacts from the Southesk Collection for display at the Royal Alberta Museum.
[b] Treasury Board authorized a dedicated revenue increase of $988 to address increased operating costs in parks and protected areas related to increased visitation and service demands.
[c] Treasury Board authorized a dedicated revenue increase of $54 associated with providing historic site certification services and updating Alberta's portion of the Canadian Register of Historic Places under the federal provincial Historic Places Initiative.
[d] Treasury Board approved an $11,304 capital carry-over of the 2005-06 unused appropriation.
[e] Adjustments include dedicated revenue shortfalls (Schedule 2).

Schedule 5

Ministry of Tourism, Parks, Recreation and Culture
Related Party Transactions
Year ended March 31, 2007
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry receives services under contracts managed by the Ministry of Service Alberta. Any commitments under these contracts are reported by the Ministry of Service Alberta.

The Ministry had the following transactions with related parties recorded on the consolidated Statement of Operations and the consolidated Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2007	2006 Restated (Note 3)
Revenues		
Lottery Fund	$ 274,925	$ 262,134
Alberta Heritage Scholarship Fund	58	55
	$ 274,983	$ 262,189
Expenses – Directly Incurred		
Grants	$ -	$ 954
Other Services	2,952	3,066
	$ 2,952	$ 4,020
Tangible Capital Assets Transferred From (To) Others	$ -	$ 160
Accounts Payable	$ 164	$ -
Accounts Receivable	$ 16,638	$ 7,628

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Schedule 5

Ministry of Tourism, Parks, Recreation and Culture
Related Party Transactions
Year ended March 31, 2007
(thousands of dollars)

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the consolidated financial statements but are disclosed in Schedule 6.

	Other Entities	
	2007	2006 Restated (Note 3)
Expenses – Incurred by Others		
Accommodation	$ 29,222	$ 24,161
Parks Maintenance	1,505	1,499
Legal	510	417
Internal Audit	125	198
	$ 31,362	$ 26,275

Ministry of Tourism, Parks, Recreation and Culture
Allocated Costs
Year ended March 31, 2007
(thousands of dollars)

	2007								2006
		Expenses – Incurred by Others				Valuation Adjustments [f]			
Program	Expenses [a]	Accommodation Costs [b]	Parks Maintenance [c]	Legal Services [d]	Internal Audit Services [e]	Provision for Vacation Pay	Provision for Doubtful Accounts	Total Expenses	Total Expenses Restated (Note 3)
Parks	$ 52,282	$ 1,869	$ 1,505	$ 134	$ 6	$ 173	$ 56	$ 56,025	$ 52,917
Recreation and Sport	24,607	1,069	-	13	-	18	-	25,707	25,313
Tourism	47,885	1,255	-	21	33	22	-	49,216	43,299
Culture	68,080	11,019	-	90	-	32	-	79,221	63,295
Community Lottery Grants	201,504	153	-	-	-	12	-	201,669	304,034
Heritage	41,905	13,083	-	97	86	118	2	55,291	61,302
Human Rights and Citizenship	5,887	385	-	1	-	21	-	6,294	5,660
Ministry Support Services	9,969	389	-	154	-	35	-	10,547	11,076
	$ 452,119	$ 29,222	$ 1,505	$ 510	$ 125	$ 431	$ 58	$ 483,970	$ 566,896

[a] Expenses – Directly Incurred as per Consolidated Statement of Operations, excluding valuation adjustments.
[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 5, allocated by square footage.
[c] The Department of Infrastructure and Transportation provides road and bridge maintenance to Parks. Costs shown for Parks Maintenance on Schedule 5, allocated to the program.
[d] Costs for Legal Services on Schedule 5, allocated by estimated costs incurred by each program.
[e] The Department of Executive Council provides Internal Audit Services. Costs shown for Internal Audit Services on Schedule 5, allocated by estimated costs incurred by each program.
[f] Valuation Adjustments as per Statement of Operations. Employee Benefits and Doubtful Accounts provision included in Valuation Adjustments were allocated as follows:
- Vacation Pay – allocated to the program by employee.
- Doubtful Accounts Provision – allocated to the program.

Ministry of Tourism, Parks, Recreation and Culture
Tangible Capital Assets
Year ended March 31, 2007
(thousands of dollars)

	2007									2006
	General Capital Assets					Infrastructure Assets				
	Land	Buildings	Computer Hardware and Software	Equipment[1]	Other	Land Improvements	Highways and Roads	Bridges	Total	Total
Estimated Useful Life	Indefinite	20-40 years	5-8 years	3-20 years	20 years	40 years	40 years	40 years		Restated (Note 3)
Historical Cost[2]										
Beginning of Year	$ 40,205	$130,792	$ 2,711	$ 33,099	$ 16,454	$148,692	$ 49,270	$ 2,972	$424,195	$383,375
Additions	-	10,437	1,148	4,988	224	11,467	3,112	24	31,400	41,051
Donations	-	-	-	-	-	-	-	-	-	286
Disposals, Including Write-Downs	-	(1,397)	(7)	(302)	-	(110)	-	-	(1,816)	(1,476)
Transfers To (From) Ministry	-	-	-	-	-	-	-	-	-	959
	$ 40,205	$139,832	$ 3,852	$ 37,785	$ 16,678	$160,049	$ 52,382	$ 2,996	$453,779	$424,195
Accumulated Amortization										
Beginning of Year	$ -	$ 65,572	$ 1,585	$ 16,357	$ 16,047	$ 77,340	$ 32,713	$ 820	$210,434	$201,382
Amortization Expense	-	3,188	105	1,321	79	3,625	1,376	51	9,745	9,528
Effect of Disposal	-	(719)	-	(296)	-	(44)	-	-	(1,059)	(1,221)
Effect of Transfers To (From) Ministry	-	-	-	-	-	-	-	-	-	799
	$ -	$ 68,041	$ 1,690	$ 17,382	$ 16,126	$ 80,921	$ 34,089	$ 871	$219,120	$210,434
Net Book Value at March 31, 2007	$40,205	$ 71,791	$ 2,162	$20,403	$ 552	$ 79,128	$ 18,293	$ 2,125	$ 234,659	
Net Book Value at March 31, 2006	$ 40,205	$ 65,220	$ 1,125	$16,743	$ 407	$ 71,352	$ 16,557	$ 2,152		$213,761

(1) Equipment includes network switches and routers, vehicles, heavy equipment, fire protection equipment, office equipment and furniture, and other equipment.

(2) Historical cost includes work-in-progress at March 31, 2007 totalling $14,796 (2006 - $35,581) comprised of: buildings $6,761 (2006 - $19,208); computer hardware and software $1,083 (2006 - $245); equipment $1,791 (2006 - $8,876); other $15 (2006 – Nil); land improvements $4,398 (2006- $6,342); highways $748 (2006 – 831) and bridges $ Nil (2006 - $79).

Department of Tourism, Parks, Recreation and Culture

Financial Statements

March 31, 2007

Department of Tourism, Parks, Recreation and Culture
Financial Statements
March 31, 2007

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AUDITOR GENERAL
Alberta

Auditor's Report

To the Minister of Tourism, Parks, Recreation and Culture:

I have audited the statement of financial position of the Department of Tourism, Parks, Recreation and Culture (the Department) as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Department as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

Department of Tourism, Parks, Recreation and Culture
Statement of Operations
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget (Schedule 4)	Actual	Actual Restated (Note 3)
Revenues (Schedules 1 and 2)			
Internal Government Transfers	$ 306,230	$ 274,935	$ 262,144
Transfers from the Government of Canada	1,251	2,457	1,409
Premiums, Fees and Licences	5,280	6,103	4,677
Other Revenue	2,623	3,045	3,235
	315,384	286,540	271,465
Expenses – Directly Incurred (Note 2(b) and Schedule 8)			
Voted (Schedules 3 and 5)			
Ministry Support Services	11,111	9,969	10,629
Parks	57,650	52,282	48,348
Recreation and Sport	22,409	22,371	22,764
Tourism	48,317	47,885	42,027
Culture	51,510	63,543	47,654
Community Lottery Grants	232,841	201,504	303,916
Heritage	33,607	33,718	31,882
Human Rights and Citizenship	5,745	5,643	5,346
	463,190	436,915	512,566
Statutory (Schedules 3 and 5)			
Queen's Golden Jubilee Scholarships	10	10	10
Valuation Adjustments			
Provision for Environmental Obligations	-	-	15,537
Provision for Doubtful Accounts	-	56	25
Provision for Vacation Pay	217	431	240
	227	497	15,812
	463,417	437,412	528,378
Gain (Loss) on Disposal of Tangible Capital Assets	3,764	(737)	(253)
Net Operating Results	$ (144,269)	$ (151,609)	$ (257,166)

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks, Recreation and Culture
Statement of Financial Position
As at March 31, 2007
(thousands of dollars)

	2007	2006 Restated (Note 3)
Assets		
Cash	$ 50	$ 66
Accounts Receivable (Note 4)	21,554	8,978
Tangible Capital Assets (Schedule 9)	227,527	207,463
	$ 249,131	$ 216,507
Liabilities		
Accounts Payable and Accrued Liabilities	$ 67,650	$ 62,805
Unearned Revenue	273	196
	67,923	63,001
Net Assets		
Net Assets at Beginning of Year	153,506	109,610
Net Operating Results	(151,609)	(257,166)
Net Transfer from General Revenues	179,311	301,062
Net Assets at End of Year	181,208	153,506
	$ 249,131	$ 216,507

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks, Recreation and Culture
Statement of Cash Flows
Year ended March 31, 2007
(thousands of dollars)

	2007	2006 Restated (Note 3)
Operating Transactions		
Net Operating Results	$ (151,609)	$ (257,166)
Non-cash Items included in Net Operating Results:		
Amortization of Tangible Capital Assets	9,134	8,986
Valuation Adjustments	487	15,802
Loss on Disposal of Tangible Capital Assets	737	253
	(141,251)	(232,125)
(Increase) Decrease in Accounts Receivable before Valuation Adjustments	(12,632)	23,565
Increase (Decrease) in Accounts Payable and Accrued Liabilities before Valuation Adjustments	4,414	(52,682)
Increase in Unearned Revenue	77	559
Cash Applied to Operating Transactions	(149,392)	(260,683)
Capital Transactions		
Acquisition of Tangible Capital Assets (Schedules 5 and 9)	(29,955)	(40,469)
Disposal of Tangible Capital Assets	20	9
Transfers of Tangible Capital Assets	-	(160)
Donation of Tangible Capital Assets	-	(286)
Cash Applied to Capital Transactions	(29,935)	(40,906)
Financing Transactions		
Net Transfer from General Revenues	179,311	301,062
Decrease in Cash	(16)	(527)
Cash, Beginning of Year	66	593
Cash, End of Year	$ 50	$ 66

The accompanying notes and schedules are part of these financial statements.

Department of Tourism, Parks, Recreation and Culture
Notes to the Financial Statements
Year ended March 31, 2007

Note 1 Authority and Purpose

The Department of Tourism, Parks, Recreation and Culture (Department) operates under the authority of the *Government Organization Act*, Chapter G-10, Revised Statutes of Alberta 2000.

The purpose of the Department is to enhance and preserve the quality of life for Albertans. This is done by:

- Managing Alberta's provincial parks and protected areas and promoting recreational and sport opportunities;
- Facilitating tourism marketing, development and film investment;
- Promoting Alberta's rich culture, including its arts and heritage; and
- Protecting human rights, promoting diversity, fairness and access, and supporting the inclusion of all Albertans.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Department of Tourism, Parks, Recreation and Culture, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks, Recreation and Culture (Minister) is accountable. Other entities reporting to the Minister are:

- Alberta Foundation for the Arts;
- The Alberta Historical Resources Foundation;
- Alberta Sport, Recreation, Parks and Wildlife Foundation;
- The Government House Foundation;
- Historic Resources Fund;
- Human Rights, Citizenship and Multiculturalism Education Fund; and
- The Wild Rose Foundation.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

The activities of these organizations are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

All departments of the Government of Alberta operate within the General Revenue Fund (Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Dedicated Revenue

Dedicated revenue initiatives provide a basis for authorizing spending. Dedicated revenues are shown as credits or recoveries in the details of the Government Estimates for a supply vote. If budgeted revenues are not fully realized, spending is reduced by an equivalent amount. If actual dedicated revenues exceed budget, the Department may, with the approval of the Treasury Board, use the excess revenue to fund additional expenses on the program. Schedule 2 discloses information on the Department's dedicated revenue initiatives.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- Amortization of tangible capital assets;
- Pension costs which comprise the cost of employer contributions for current service of employees during the year; and
- Valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay and environmental obligations.

Incurred by Others

Services contributed by other entities in support of the Department operations are disclosed in Schedule 8.

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Tangible capital assets of the Department are recorded at historical cost and are amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other tangible capital assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

When physical assets (tangible capital assets and inventories) are gifted or sold for a nominal sum, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Collections of historic and scientific artifacts, archival holdings, and works of art held by the Department are not recorded as assets. Purchases of collection items are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Environmental obligations are recorded as liabilities when there is little or no discretion to avoid settlement of the obligation and a reasonable estimate of the amount can be made.

Net Assets

Net assets represents the difference between the carrying value of assets held by the Department and its liabilities.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short term nature of these instruments.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Measurement Uncertainty

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount. Environmental obligations are included in accounts payable and accrued liabilities in the amount of $8,700 (2006 – $14,500) for Heritage and $1,012 (2006 – $1,037) for Parks, based on management's best estimates that reflect the most probable course of action. Increased construction costs, or other unanticipated changes may affect these estimates.

Note 3 Government Reorganization (thousands of dollars)

The Department of Tourism, Parks, Recreation and Culture was established as a result of restructuring of government departments announced on December 13, 2006 and other transfer of responsibilities to and from other departments. Comparatives for 2006 have been restated as if the Department had always been assigned with its current responsibilities. Net assets (liabilities) on March 31, 2005 is made up as follows:

Net assets (liabilities) as previously reported at March 31, 2005	$ -
Transfer from former Department of Community Development	160,377
Transfer from former Department of Gaming	(47,443)
Transfer from former Department of Economic Development	(3,324)
Net assets at March 31, 2005	$ 109,610

Department of Tourism, Parks, Recreation and Culture
Notes to the Financial Statements
Year ended March 31, 2007

Note 4 Accounts Receivable (thousands of dollars)

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value Restated (Note 3)
Accounts Receivable	$ 21,118	$ (100)	$ 21,018	$ 8,952
Refunds from Suppliers	536	-	536	26
	$ 21,654	$ (100)	$ 21,554	$ 8,978

Accounts receivable are unsecured and non-interest bearing.

Note 5 Collections

Collections consist of historical and scientific artifacts, archival holdings, and works of art of provincial, national and international significance located in the archives, museums and historical sites of the Province of Alberta. The Department has not recorded the value of these collections in the financial statements due to the practical difficulties of reflecting them at a meaningful value. The collections are insured for $390 million. A description of the major collections is as follows:

(a) The Province, through the Historic Sites Branch, preserves and presents 9 historic sites that contain 48 restored historic buildings/structures and 3 stabilized ruins. The Branch also operates 3 interpretive centers, 2 museums and 2 cultural facilities. As well, it administers an additional 3 historic sites which contain 58 undeveloped historic buildings/structures, 11 newly acquired but unrestored buildings. In addition, the Branch owns 1 developed historic resource (leased to a society), 13 cairns, 4 archaeological sites and 1 palaeontological site. In total, the Department owns 1,904 hectares of land deemed to be of historic significance.

b) The Royal Alberta Museum maintains 13 Curatorial programs, with total collection holdings comprising approximately 11.5 million objects. This includes more than 1,390,000 objects on-site; over 13,600 warehoused objects off site and another estimated 10,190,000 archaeological artifacts collected as part of the Archaeological Survey of Alberta permit process. The collections represent a highly diverse complement of cultural and natural heritage. These include mammals, birds, fish, insects, plants, minerals, gems, First Nations ethnographical material, military and cultural history artifacts, coins, as well as industrial, domestic, and textile collections; and the permitted archaeological materials recovered in Alberta, all with associated documentation and in many cases images and other media.

Department of Tourism, Parks, Recreation and Culture
Notes to the Financial Statements
Year ended March 31, 2007

Note 5 Collections (continued)

(c) The Royal Tyrrell Museum of Palaeontology collection has over 118,000 catalogued items including original and replica fossils. Annually, approximately 2,000 specimens are accessioned into the collection.

(d) Reynolds-Alberta Museum exhibits approximately 150 major agricultural, industrial and transportation artifacts, and provides conservation, maintenance and restoration services for an additional collection of approximately 3,170 major and 3,455 smaller artifacts. Included in these numbers are 80 vintage aircraft, 5 of which are on long-term loan to the museum. The museum also houses a collection of documents, numbering over 50,000 pieces, related to the museum's mechanization themes.

(e) The Remington Carriage Museum houses one of the largest collections of horse drawn vehicles in North America, with 265 carriages, buggies, wagons and sleighs, and approximately 690 associated small artifacts.

(f) The Ukrainian Cultural Heritage Village is responsible for the management of Historic Sites' collection of approximately 53,984 artifacts. Approximately 5,000 of these objects are used to furnish various smaller sites throughout the province, and 8,000 objects furnish the historic buildings at the Ukrainian Cultural Heritage Village. The remaining artifacts are preserved in storage.

(g) The Provincial Archives of Alberta holds approximately 41,700 linear metres of government textual records; 4,800 linear metres of private textual records; 61,800 maps; 27,600 architectural drawings; 2,174,800 photographic images; 46,900 hours of sound recordings; 67,560 hours of film and video materials; and 12,547 volumes of library holdings.

(h) The Arts Services Section of the Arts Branch manages 14 collections containing approximately 1,500 donated, purchased and/or commissioned artworks.

(i) The Glenbow-Alberta Institute, under contract to the Province of Alberta, manages the care of, and access to, a publicly owned collection of approximately 226,000 artifacts in cultural history, military history, ethnology, art and mineralogy; approximately 5.5 shelf kilometres of textual and archival records; over 2,100,000 historical photographs; about 350 hours of film footage; and 7,200 sound recordings. The collection is continually enhanced each year.

Department of Tourism, Parks, Recreation and Culture
Notes to the Financial Statements
Year ended March 31, 2007

Note 6 Contractual Obligations (thousands of dollars)

	2007	2006 Restated (Note 3)
Grant Agreements	$ 345,033	$ 143,075
Long-term Leases	1,076	11,120
Service Contracts	87,244	85,468
	$ 433,353	$ 239,663

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Long-term Leases	Service Contracts	Total
2008	$ 260,391	$ 549	$ 44,781	$ 305,721
2009	37,556	314	32,707	70,577
2010	22,658	170	5,009	27,837
2011	22,658	43	4,649	27,350
2012	635	-	98	733
Thereafter	1,135	-	-	1,135
	$ 345,033	$ 1,076	$ 87,244	$ 433,353

Note 7 Contingent Liabilities (thousands of dollars)

At March 31, 2007, the Department is a defendant in ten legal claims (2006 - nine legal claims). Eight of these claims have specified amounts totalling $16,546 and the remaining two have no specified amount (2006 - six claims with a specified amount of $1,081 and three with no specified amount). Included in the total legal claims is one claim amounting to $3,000 (2006 – two claims amounting to $150) in which the Department has been jointly named with other entities. Eight claims amounting to $13,546 (2006 – eight claims amounting to $1,081) are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

Certain contingent liabilities may exist for site remediation and reclamation, which may be the responsibility of the Department. The preliminary estimate of the amount of such potential contingent liabilities is $1,000 (2006 – $1,000).

Note 8 Trust Funds Under Administration (thousands of dollars)

The Department administers trust funds that are regulated funds consisting of public money over which the Legislature has no power of appropriation. Because the Province has no equity in the funds and administers them for the purposes of various trusts, they are not included in the Department's financial statements.

As at March 31, 2007, trust funds under administration were as follows:

	2007	2006
Parks General Trust and Performance Deposits	$ 521	$ 460
Fort Dunvegan Historical Society Trust Fund	9	7
Gakken Dinosaur Exhibit Trust Fund	-	168
	$ 530	$ 635

In addition to the above trust funds under administration, the Department holds bank guarantees in the form of letters of credit in the amount of $16,081 (2006 – $2,879).

Note 9 Defined Benefit Plans (thousands of dollars)

The Department participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of $4,807 for the year ended March 31, 2007 (2006 – $4,664).

At December 31, 2006, the Management Employees Pension Plan reported a deficiency of $6,765 (2005 – $165,895) and the Public Service Pension Plan reported a surplus of $153,024 (2005 deficiency – $187,704). At December 31, 2006, the Supplementary Retirement Plan for Public Service Managers had a surplus of $3,698 (2005 – $10,018).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2007, the Bargaining Unit Plan reported an actuarial surplus of $153 (2006 deficiency – $8,699) and the Management, Opted Out and Excluded Plan an actuarial surplus of $10,148 (2006 – $8,309). The expense for these two plans is limited to employer's annual contributions for the year.

Note 10 Other Business Relationships

The Department has two agreements with Travel Alberta International Inc. (TAI), a not-for-profit Corporation jointly owned by Edmonton Economic Development Corporation and Tourism Calgary - Calgary Convention & Visitors Bureau, to carry out international tourism marketing on behalf of the Department. The primary agreement, which expires March 31, 2009, provides for international marketing services worldwide. A secondary agreement, which expired March 31, 2007, focused on the development and implementation of tourism marketing programs and activities in the US Meetings, Conventions & Incentive Travel (MCIT) market. The nature of these arrangements is such that the Department exercises significant influence over the strategic operating, capital, investing and financing activities of TAI. During the year, the Department acquired tourism marketing services totalling $ 21,973 (2006 – $19,306) from TAI, of which $ 5,490 (2006 – $2,396) was payable to TAI as at March 31, 2007. These amounts are included in the Department's financial statements under the element 4.0.2 Tourism Marketing (Schedule 5).

Note 11 Comparative Figures

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

Note 12 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule 1

Department of Tourism, Parks, Recreation and Culture
Revenues
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual Restated (Note 3)
Internal Government Transfers			
Transfers from the Lottery Fund	$ 306,220	$ 274,925	$ 262,134
Transfers from the Alberta Heritage Scholarship Fund	10	10	10
	306,230	274,935	262,144
Transfers from the Government of Canada	1,251	2,457	1,409
Premiums, Fees and Licences			
Camping	3,288	3,948	2,861
Land and Grazing	620	634	536
Film Classification	520	735	607
Other	852	786	673
	5,280	6,103	4,677
Other Revenue			
Contribution in Kind	1,000	249	1,717
Refunds of Expenses	65	917	286
Other	1,558	1,879	1,232
	2,623	3,045	3,235
	$ 315,384	$ 286,540	$ 271,465

Department of Tourism, Parks, Recreation and Culture
Dedicated Revenue Initiatives
Year ended March 31, 2007
(thousands of dollars)

	2007		
	Authorized Dedicated Revenues	Actual Dedicated Revenues[a]	(Shortfall) / Excess[f]
Park Operations[b]	$ 7,321	$ 7,190	$ (131)
Acquisition of Historical Collections[c]	1,600	834	(766)
Heritage Resource Management[d]	720	535	(185)
Francophone Secretariat[e]	570	1,320	750
	$ 10,211	$ 9,879	$ (332)

[a] Revenues from dedicated revenue initiatives are included in the Department's revenues in the Statement of Operations and Schedule 1.

[b] Parks collects various fees and other revenues that are used to partially offset the cost of providing services. These include fees for the use of campgrounds, park facilities and lands, heritage appreciation services (e.g. interpretive bus tours), as well as contributions, sponsorships, donations, grants and payments by corporations, private sector operators, foundations, individuals and others.

[c] Acquisition of Historical Collections dedicated revenue is related to donations of artifacts and other items to various historic sites and museums.

[d] The Government of Canada provided funding to provinces and territories to further the goals of the Historic Places Initiative. The funds are intended to promote development of the Canadian Register of Historic Places, use of nation-wide standards and guidelines and, in particular, greater municipal involvement in the identification and protection of historic places.

[e] The Government of Canada provided funding to the Francophone Secretariat for the Canada-Alberta Cooperation Agreement to promote the official languages.

[f] Shortfall is deducted from current year's authorized budget, as disclosed in Schedules 4 and 5 to the financial statements.

Schedule 3

Department of Tourism, Parks, Recreation and Culture
Expenses – Directly Incurred Detailed By Object
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual Restated (Note 3)
Voted			
Salaries, Wages and Employee Benefits	$ 72,854	$ 68,451	$ 65,548
Supplies and Services	66,118	70,078	72,645
Supplies and Services from Support Service Arrangements with Related Parties[a]	-	-	24
Grants	317,338	294,710	369,460
Financial Transactions and Other	93	211	267
Amortization of Tangible Capital Assets	11,696	9,134	8,986
Total Voted Expenses before Recoveries	468,099	442,584	516,930
Less: Recovery from Support Service Arrangements with Related Parties[b]	(4,909)	(5,669)	(4,364)
	$ 463,190	$ 436,915	$ 512,566
Statutory			
Grants	$ 10	$ 10	$ 10
Valuation Adjustments			
Provision for Environmental Obligations	-	-	15,537
Provision for Doubtful Accounts	-	56	25
Provision for Vacation Pay	217	431	240
	$ 227	$ 497	$ 15,812

[a] The Department received human resource services from the Department of Sustainable Resource Development.

[b] The Department provided financial and administrative services to the funds and agencies of the Ministry of Tourism, Parks, Recreation and Culture. Costs incurred by the Department for these services were recovered from the funds and agencies of the Ministry of Tourism, Parks, Recreation and Culture.

Schedule 4

Department of Tourism, Parks, Recreation and Culture
Budget
Year ended March 31, 2007
(thousands of dollars)

	2006-2007				
	Estimates	Adjustment	Budget	Authorized Supplementary[a]	Authorized Budget
Revenues					
Internal Government Transfers	$ 306,230	$ -	$ 306,230	$ -	$ 306,230
Transfers from the Government of Canada	1,251	-	1,251	646 [a][b][c]	1,897
Premiums, Fees and Licences	5,280	-	5,280	684 [b]	5,964
Other Revenue	2,623	-	2,623	312 [b]	2,935
	315,384	-	315,384	1,642	317,026
Expenses – Directly Incurred					
Voted Expenses					
Ministry Support Services	11,111	-	11,111	-	11,111
Parks	57,650	-	57,650	988 [b]	58,638
Recreation and Sport	22,409	-	22,409	-	22,409
Tourism	48,317	-	48,317	-	48,317
Culture	51,510	-	51,510	-	51,510
Community Lottery Grants	232,841	-	232,841	-	232,841
Heritage	33,607	-	33,607	654 [a][b][c]	34,261
Human Rights and Citizenship	5,745	-	5,745	-	5,745
Dedicated Revenue Shortfall	-	(332) [e]	(332)	-	(332)
	463,190	(332)	462,858	1,642	464,500
Statutory Expenses					
Queen's Golden Jubilee Scholarships	10	-	10	-	10
Valuation adjustments					
Provision for Environmental Obligations	-	-	-	-	-
Provision for Doubtful Accounts	-	-	-	-	-
Provision for Vacation Pay	217	-	217	-	217
	227	-	227	-	227
Gain (Loss) on Disposal of Tangible Capital Assets	3,764	-	3,764	-	3,764
Net Operating Results	$ (144,269)	$ 332	$ (143,937)	$ -	$ (143,937)
Equipment/Inventory Purchases	$ 4,283	$ -	$ 4,283	$ -	$ 4,283
Capital Investment	$ 20,749	$ -	$ 20,749	$ 11,304 [d]	$ 32,053

Department of Tourism, Parks, Recreation and Culture
Budget
Year ended March 31, 2007
(thousands of dollars)

[a] Treasury Board authorized a dedicated revenue increase of $600 for the acquisition of Western Canadian aboriginal artifacts from the Southesk Collection for display at the Royal Alberta Museum.
[b] Treasury Board authorized a dedicated revenue increase of $988 to address increased operating costs in parks and protected areas related to increased visitation and service demands.
[c] Treasury Board authorized a dedicated revenue increase of $54 associated with providing historic site certification services and updating Alberta's portion of the Canadian Register of Historic Places under the federal/provincial Historic Places Initiative.
[d] Treasury Board approved an $11,304 capital carry-over of the 2005-06 unused appropriation.
[e] Adjustments include dedicated revenue shortfalls (Schedule 2).

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment and Statutory Expenses by Element to Authorized Budget
Year ended March 31, 2007
(thousands of dollars)

		2006-2007 Estimates	Adjustments	2006-2007 Budget	2006-2007 Authorized Supplementary[a][d]	2006-2007 Authorized Budget	2006-2007 Actual[b]	Unexpended (Over Expended)
Voted Operating Expense and Equipment/Inventory Purchases and Capital Investment								
1	Ministry Support Services							
1.0.1	Minister's Office	$ 465	$ -	$ 465	$ -	$ 465	$ 446	$ 19
1.0.2	Deputy Minister's Office	660	-	660	-	660	592	68
1.0.3	Strategic Corporate Services							
	- Operating Expense	5,845	-	5,845	-	5,845	5,249	596
	- Equipment/Inventory Purchases	50	-	50	-	50	391	(341)
1.0.4	Corporate Costs	2,770	-	2,770	-	2,770	2,394	376
1.0.5	Communications	484	-	484	-	484	438	46
1.0.6	Human Resources	887	-	887	-	887	850	37
		11,161	-	11,161	-	11,161	10,360	801
2	Parks							
2.0.1	Program Support	291	-	291	-	291	289	2
2.0.2	Parks Policy and Planning	4,343	-	4,343	-	4,343	4,345	(2)
2.0.3	Parks Operations							
	- Operating Expense	31,891	-	31,891	838 [e]	32,729	31,360	1,369
	- Equipment/Inventory Purchases	220	-	220	-	220	2,345	(2,125)
	- Capital Investment	-	-	-	-	-	-	-
2.0.4	Parks Infrastructure Management							
	- Operating Expense	6,105	-	6,105	150 [e]	6,255	7,479	(1,224)
	- Equipment/Inventory Purchases	3,013	-	3,013	-	3,013	1,942	1,071
	- Capital Investment	20,749	-	20,749	11,304 [g]	32,053	23,192	8,861
2.0.5	Amortization of Tangible Capital Assets	11,145	-	11,145	-	11,145	8,809	2,336
2.0.6	Nominal Sum Disposals	3,875	-	3,875	-	3,875	-	3,875
		81,632	-	81,632	12,292	93,924	79,761	14,163
3	Recreation and Sport							
3.0.1	Program Support	395	-	395	-	395	440	(45)
3.0.2	Recreation Services	589	-	589	-	589	589	-
3.0.3	Sports Services	455	-	455	-	455	372	83
3.0.4	Hosting Major Athletic Events							
	- Operating Expense funded by Lotteries	500	-	500	-	500	500	-
3.0.5	Assistance to the Alberta Sport, Recreation, Parks, and Wildlife Foundation							
	- Operating Expense funded by Lotteries	20,470	-	20,470	-	20,470	20,470	-
		22,409	-	22,409	-	22,409	22,371	38

Schedule 5

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment and Statutory Expenses by Element to Authorized Budget
Year ended March 31, 2007
(thousands of dollars)

		2006-2007 Estimates	Adjustments	2006-2007 Budget	2006-2007 Authorized Supplementary[a]	2006-2007 Authorized Budget	2006-2007 Actual[a]	Unexpended (Over Expended)
4	Tourism							
4.0.1	Program Support	400	-	400	-	400	404	(4)
4.0.2	Tourism Marketing							
	- Operating Expense	37,815	-	37,815	-	37,815	38,153	(338)
	- Equipment/Inventory Purchases	-	-	-	-	-	452	(452)
4.0.3	Tourism Information Services	3,230	-	3,230	-	3,230	3,032	198
4.0.4	Tourism Research and Development	4,362	-	4,362	-	4,362	4,258	104
4.0.5	Travel Alberta Secretariat	2,510	-	2,510	-	2,510	2,038	472
		48,317	-	48,317	-	48,317	48,237	(20)
5	Culture							
5.0.1	Program Support	991	-	991	-	991	1,029	(38)
5.0.2	Arts							
	- Operating Expense	3,127	-	3,127	-	3,127	2,354	773
	- Equipment/Inventory Purchases	-	-	-	-	-	120	(120)
5.0.3	Voluntary Sector Services	422	-	422	-	422	400	22
5.0.4	Alberta Film Commission	400	-	400	-	400	446	(46)
5.0.5	Alberta Film Development Program[b]							
	- Operating Expense	-	-	-	-	-	12,452	(12,452)
	- Operating Expense funded by Lotteries	14,850	-	14,850	-	14,850	14,850	-
5.0.6	Francophone Secretariat	932	-	932	-	932	1,708	(776)
5.0.7	Cultural Initiatives	588	-	588	-	588	104	484
5.0.8	Assistance to the Alberta Foundation for the Arts							
	- Operating Expense funded by Lotteries	22,084	-	22,084	-	22,084	22,084	-
5.0.9	Assistance to the Wild Rose Foundation							
	- Operating Expense funded by Lotteries	8,116	-	8,116	-	8,116	8,116	-
		51,510	-	51,510	-	51,510	63,663	(12,153)

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment and Statutory Expenses by Element to Authorized Budget
Year ended March 31, 2007
(thousands of dollars)

		2006-2007 Estimates	Adjustments	2006-2007 Budget	2006-2007 Authorized Supplementary[1]	2006-2007 Authorized Budget	2006-2007 Actual[2]	Unexpended (Over Expended)
6	Community Lottery Grants							
6.0.1	Program Support	1,893	-	1,893	-	1,893	1,853	40
6.0.2	Community Facilities Enhancement Program							
	- Operating Expense Funded by Lotteries	38,500	-	38,500	-	38,500	38,500	-
6.0.3	Community Initiatives Program							
	- Operating Expense Funded by Lotteries	30,000	-	30,000	-	30,000	30,000	-
6.0.4	Major Fairs and Exhibitions							
	- Operating Expense Funded by Lotteries	23,360	-	23,360	-	23,360	23,360	-
6.0.5	Other Initiatives							
	- Operating Expense Funded by Lotteries	11,088	-	11,088	-	11,088	11,086	2
6.0.6	Horse Racing and Breeding Renewal Program							
	- Operating Expense Funded by Lotteries	63,000	-	63,000	-	63,000	41,767	21,233
6.0.7	Bingo Associations							
	- Operating Expense Funded by Lotteries	10,000	-	10,000	-	10,000	5,718	4,282
6.0.8	First Nations Development Fund							
	- Operating Expense Funded by Lotteries	20,000	-	20,000	-	20,000	14,220	5,780
6.0.9	Alberta 2005 Centennial Initiative							
	- Operating Expense Funded by Lotteries	35,000	-	35,000	-	35,000	35,000	-
		232,841	-	232,841	-	232,841	201,504	31,337

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment and Statutory Expenses by Element to Authorized Budget
Year ended March 31, 2007
(thousands of dollars)

		2006-2007 Estimates	Adjustments	2006-2007 Budget	2006-2007 Authorized Supplementary[a][d]	2006-2007 Authorized Budget	2006-2007 Actual[b][c]	Unexpended (Over Expended)
7	Heritage							
7.0.1	Program Support	1,507	-	1,507	-	1,507	1,467	40
7.0.2	Royal Alberta Museum							
	- Operating Expense	5,164	-	5,164	-	5,164	5,408	(244)
	- Equipment/Inventory Purchases	150	-	150	-	150	271	(121)
7.0.3	Royal Tyrrell Museum of Palaeontology							
	- Operating Expense	2,766	-	2,766	-	2,766	2,407	359
	- Equipment/Inventory Purchases	300	-	300	-	300	606	(306)
7.0.4	Other Museums							
	- Operating Expense	4,168	-	4,168	-	4,168	4,356	(188)
	- Equipment/Inventory Purchases	-	-	-	-	-	156	(156)
7.0.5	Historic Sites							
	- Operating Expense	4,850	-	4,850	-	4,850	4,956	(106)
	- Equipment/Inventory Purchases	500	-	500	-	500	224	276
7.0.6	Provincial Archives of Alberta							
	- Operating Expense	2,009	-	2,009	-	2,009	2,210	(201)
	- Equipment/Inventory Purchases	50	-	50	-	50	39	11
7.0.7	Acquisition of Historical Collections	1,000	-	1,000	600 [d]	1,600	1,262	338
7.0.8	Heritage Resource Management							
	- Operating Expense	3,943	-	3,943	54 [d]	3,997	3,678	319
	- Equipment/Inventory Purchases	-	-	-	-	-	217	(217)
7.0.9	Assistance to the Alberta Historical Resources Foundation							
	- Operating Expense funded by Lotteries	7,787	-	7,787	-	7,787	7,787	-
7.0.10	Amortization of Tangible Capital Assets	413	-	413	-	413	187	226
		34,607	-	34,607	654	35,261	35,231	30

Department of Tourism, Parks, Recreation and Culture
Comparison of Expenses – Directly Incurred, Equipment/Inventory Purchases and Capital Investment and Statutory Expenses by Element to Authorized Budget
Year ended March 31, 2007
(thousands of dollars)

	2006-2007 Estimates	Adjustments	2006-2007 Budget	2006-2007 Authorized Supplementary[a]	2006-2007 Authorized Budget	2006-2007 Actual[b]	Unexpended (Over Expended)
8 Human Rights and Citizenship							
8.0.1 Human Rights and Citizenship	4,280	-	4,280	-	4,280	4,178	102
8.0.2 Financial Assistance to the Human Rights, Citizenship and Multiculturalism Education Fund							
- Operating Expense funded by Lotteries	1,465	-	1,465	-	1,465	1,465	-
	5,745	-	5,745	-	5,745	5,643	102
Dedicated Revenue Shortfall (Schedule 2)	-	(332) [c]	(332)	-	(332)	-	(332)
Total Voted Expenses	$ 488,222	$ (332)	$ 487,890	$ 12,946	$ 500,836	$ 466,870	$ 33,966
Operating Expense	$ 156,970	$ (332)	$ 156,638	$ 1,642	$ 158,280	$ 161,992	$ (3,712)
Operating Expense funded by Lotteries	306,220	-	306,220	-	306,220	274,923	31,297
Equipment/Inventory Purchases	4,283	-	4,283	-	4,283	6,763	(2,480)
	467,473	(332)	467,141	1,642	468,783	443,678	25,105
Capital Investment	20,749	-	20,749	11,304	32,053	23,192	8,861
Total Voted Expenses	$ 488,222	$ (332)	$ 487,890	$ 12,946	$ 500,836	$ 466,870	$ 33,966
Statutory Expenses							
Queen's Golden Jubilee Scholarships	$ 10	$ -	$ 10	$ -	$ 10	$ 10	$ -
Valuation Adjustments	217	-	217	-	217	487	(270)
	$ 227	$ -	$ 227	$ -	$ 227	$ 497	$ (270)

[a] Treasury Board approval is pursuant to section 24(2) of the *Financial Administration Act* (for net budgeted initiatives).
[b] Includes achievement bonus amounting to $1,087.
[c] Adjustments include dedicated revenue shortfalls (Schedule 2).
[d] Treasury Board authorized a dedicated revenue increase of $600 for the acquisition of Western Canadian aboriginal artifacts from the Southesk Collection for display at the Royal Alberta Museum.
[e] Treasury Board authorized a dedicated revenue increase of $988 to address increased operating costs in parks and protected areas related to increased visitation and service demands.
[f] Treasury Board authorized a dedicated revenue increase of $54 associated with providing historic site certification services and updating Alberta's portion of the Canadian Register of Historic Places under the federal/provincial Historic Places Initiative.
[g] Treasury Board approved an $11,304 capital carry-over of the 2005-06 unused appropriation.
[h] Treasury Board approved a one-time $12,500 spending increase to address the backlog of approved grants for completed projects carried over from 2005-06, which did not require a supplementary estimate due to other lapses in the Department.

Schedule 6

Department of Tourism, Parks, Recreation and Culture
Salary and Benefits Disclosure
Year ended March 31, 2007

	2007				2006
	Base Salary[a]	Other Cash Benefits[b]	Other Non-cash Benefits[c]	Total	Total
Senior Officials					
Deputy Minister[d]	$ 206,000	$ 41,000	$ 43,164	$ 290,164	$ 266,737
Chief Commissioner, Alberta Human Rights and Citizenship Commission	149,916	24,995	893	175,804	160,131
Executives					
Assistant Deputy Minister, Tourism, Marketing & Heritage Division	157,044	26,895	34,339	218,278	206,538
Assistant Deputy Minister, Parks, Conservation, Recreation & Sport Division	152,772	30,554	35,250	218,576	197,781
Assistant Deputy Minister, Culture & Community Development Division[e]	167,266	55,902	44,165	267,333	204,625
Assistant Deputy Minister, Strategic Corporate Services[f]	127,736	25,420	27,847	181,003	186,202
Executive Director, Human Resource Services[g]	95,340	13,804	24,790	133,934	-

Prepared in accordance with Treasury Board Directive 12/98 as amended.
Total salary and benefits relating to a position are disclosed.

[a] Base salary includes regular base pay.
[b] Other cash benefits include bonuses, vacation payments, overtime and lump sum payments.
[c] Other non-cash benefits include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension and supplementary retirement plan, health care, dental coverage, group life insurance, short and long term disability plans, professional memberships and tuition fees.
[d] Automobile provided, no dollar amount included in other non-cash benefits.
[e] This position was occupied by two individuals through the year.
[f] This position was occupied by two individuals through the year. Salary and benefits for one individual are disclosed in the financial statement of the Department of Service Alberta.
[g] This position became part of Executive Committee on June 19, 2006.

Department of Tourism, Parks, Recreation and Culture
Related Party Transactions
Year ended March 31, 2007
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006 Restated (Note 3)	2007	2006 Restated (Note 3)
Revenues				
Grants	$ -	$ -	$ 274,935	$ 262,144
Expenses – Directly Incurred				
Grants	$ 59,922	$ 67,599	$ -	$ 954
Other services	-	-	2,871	2,852
	$ 59,922	$ 67,599	$ 2,871	$ 3,806
Tangible Capital Assets Transferred from (to)				
Others	$ -	$ -	$ -	$ 160
Accounts Payable	$ 2	$ 25	$ 164	$ -
Accounts Receivable	$ 928	$ 166	$ 16,638	$ 7,628

The above transactions do not include support service arrangement transactions disclosed in Schedule 3.

Department of Tourism, Parks, Recreation and Culture
Related Party Transactions
Year ended March 31, 2007
(thousands of dollars)

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 8.

	Entities in the Ministry		Other Entities	
	2007	2006 Restated (Note 3)	2007	2006 Restated (Note 3)
Recoveries				
Services Provided	$ 1,241	$ 1,803	$ -	$ -
Expenses – Incurred by Others				
Accommodation	$ -	$ -	$ 27,726	$ 18,742
Parks Maintenance	-	-	1,505	1,499
Legal	-	-	490	400
Internal Audit	-	-	125	183
	$ -	$ -	$ 29,846	$ 20,824

Department of Tourism, Parks, Recreation and Culture
Allocated Costs
Year ended March 31, 2007
(thousands of dollars)

Program	2007 Expenses [a]	Expenses – Incurred by Others: Services Provided [b]	Accommodation Costs [c]	Parks Maintenance [d]	Legal Services [e]	Internal Audit Services [f]	Valuation Adjustments [g]: Provision for Vacation Pay	Provision for Doubtful Accounts	2007 Total Expenses	2006 Total Expenses Restated (Note 3)
Ministry Support Services	$ 9,969	$ -	$ 389	$ -	$ 154	$ -	$ 35	$ -	$ 10,547	$ 11,212
Parks	52,282	-	1,869	-	134	6	173	56	54,520	52,917
Recreation and Sport	22,371	(136)	282	1,505	-	-	18	-	24,040	23,057
Tourism	47,885	-	1,255	-	21	33	22	-	49,216	43,354
Culture	63,543	(268)	10,467	-	83	-	32	-	73,857	58,699
Community Lottery Grants	201,504	-	153	-	-	-	12	-	201,669	304,016
Heritage	33,718	(652)	12,952	-	97	86	118	-	46,319	53,252
Human Rights and Citizenship	5,643	(185)	359	-	1	-	21	-	5,839	5,309
Queen's Golden Jubilee Scholarships	10	-	-	-	-	-	-	-	10	10
	$ 436,925	$ (1,241)	$ 27,726	$ 1,505	$ 490	$ 125	$ 431	$ 56	$ 466,017	$ 551,826

[a] Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.
[b] Financial and administrative services are provided to the funds and agencies of the Ministry of Tourism, Parks, Recreation and Culture.
[c] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 7, allocated by square footage.
[d] The Department of Infrastructure and Transportation provides road and bridge maintenance to Parks. Costs shown for Parks Maintenance on Schedule 7, allocated to the program.
[e] Costs shown for Legal Services on Schedule 7, allocated by estimated costs incurred by each program.
[f] The Department of Treasury Board provides Internal Audit Services. Costs shown for Internal Audit Services on Schedule 7, allocated by estimated costs incurred by each program.
[g] Valuation Adjustments as per Statement of Operations. Environmental Obligations, Employee Benefits and Doubtful Accounts provision included in Valuation Adjustments were allocated as follows:
- Vacation Pay – allocated to the program by employee.
- Doubtful Accounts Provision – allocated to the program.

Department of Tourism, Parks, Recreation and Culture
Tangible Capital Assets
Year ended March 31, 2007
(thousands of dollars)

	2007									2006
	General Capital Assets					Infrastructure Assets				
	Land	Buildings	Computer Hardware and Software	Equipment[1]	Other	Land Improvements	Highways and Roads	Bridges	Total	Total Restated (Note 3)
Estimated Useful Life	Indefinite	20-40 years	5-8 years	3-10 years	20 years	40 years	40 years	40 years		
Historical Cost[2]										
Beginning of Year	$ 38,091	$130,537	$ 2,526	$ 28,103	$ 16,004	$148,692	$ 49,270	$ 2,972	$416,195	$375,956
Additions	-	10,437	1,101	3,699	115	11,467	3,112	24	29,955	40,469
Donations	-	-	-	-	-	-	-	-	-	286
Disposals, Including Write-Downs	-	(1,397)	(7)	(296)	-	(110)	-	-	(1,810)	(1,475)
Transfers To (From) Department	-	-	-	-	-	-	-	-	-	959
	$ 38,091	$139,577	$ 3,620	$ 31,506	$ 16,119	$160,049	$ 52,382	$ 2,996	$444,340	$416,195
Accumulated Amortization										
Beginning of Year	$ -	$ 65,518	$ 1,467	$ 14,991	$ 15,883	$ 77,340	$ 32,713	$ 820	$208,732	$200,169
Amortization Expense	-	3,182	79	787	34	3,625	1,376	51	9,134	8,986
Effect of Disposal	-	(719)	-	(290)	-	(44)	-	-	(1,053)	(1,222)
Effect of Transfers To (From) Department	-	-	-	-	-	-	-	-	-	799
	$ -	$ 67,981	$ 1,546	$ 15,488	$ 15,917	$ 80,921	$ 34,089	$ 871	$216,813	$208,732
Net Book Value at March 31, 2007	$ 38,091	$ 71,596	$ 2,074	$16,018	$ 202	$ 79,128	$ 18,293	$ 2,125	$ 227,527	
Net Book Value at March 31, 2006	$ 38,091	$ 65,019	$ 1,058	$13,113	$ 121	$ 71,352	$ 16,557	$ 2,152		$207,463

[1] Equipment includes network switches and routers, vehicles, heavy equipment, fire protection equipment, office equipment and furniture, and other equipment.

[2] Historical cost includes work-in-progress at March 31, 2007 totalling $14,596 (2006 - $34,780) comprised of: buildings $6,761 (2006 - $19,208); computer hardware and software $1,083 (2006 - $245); equipment $1,591 (2006 - $8,075); other $15 (2006 – Nil); land improvements $4,398 (2006- $6,342); highways $748 (2006 – 831) and bridges $ Nil (2006 - $79).

Alberta Foundation for the Arts

Financial Statements

March 31, 2007

Alberta Foundation for the Arts
Financial Statements
March 31, 2007

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Expenses – Directly Incurred Detailed by Object

Schedule 2 – Related Party Transactions

Schedule 3 – Allocated Costs

AUDITOR GENERAL
Alberta

Auditor's Report

To the Members of the Alberta Foundation for the Arts and the Minister of Tourism, Parks, Recreation and Culture:

I have audited the statement of financial position of Alberta Foundation for the Arts as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

Alberta Foundation for the Arts
Statement of Operations
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual Restated (Note 3)
Revenues			
Internal Government Transfers			
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 22,084	$ 22,084	$ 20,311
Transfers from the Government of Canada	-	-	10
Investment Income	345	413	379
Other Revenue			
Miscellaneous	60	104	41
Donations of Artworks	145	90	67
	22,634	22,691	20,808
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)			
Arts Creation and Production	8,851	8,672	8,164
Arts Promotion	5,227	5,903	5,359
Arts Participation	5,175	4,605	4,738
Art Collection and Display	3,067	2,972	2,275
Administration	320	306	271
	22,640	22,458	20,807
Net Operating Results	$ (6)	233	1
Fund Balance, Beginning of Year		1,096	1,095
Fund Balance, End of Year		$ 1,329	$ 1,096

The accompanying notes and schedules are part of these financial statements.

Alberta Foundation for the Arts
Statement of Financial Position
As at March 31, 2007
(thousands of dollars)

	2007	2006 Restated (Note 3)
Assets		
Cash and Short-Term Investments (Note 4)	$ 1,973	$ 1,570
Accrued Interest	15	15
Accounts Receivable (Note 5)	6	22
	1,994	1,607
Cash and Short-Term Investments Appropriated for Non-Current Use (Note 4)	467	467
Tangible Capital Assets (Note 6)	228	38
	$ 2,689	$ 2,112
Liabilities		
Accounts Payable and Accrued Liabilities	$ 893	$ 549
Fund Balances		
Unrestricted	1,329	1,096
General Reserve (Note 8)	467	467
	1,796	1,563
	$ 2,689	$ 2,112

The accompanying notes and schedules are part of these financial statements.

Alberta Foundation for the Arts
Statement of Cash Flows
Year ended March 31, 2007
(thousands of dollars)

	2007	2006 Restated (Note 3)
Operating Transactions		
Net Operating Results	$ 233	$ 1
Non-cash Items included in Net Operating Results		
Amortization of Tangible Capital Assets	17	6
	250	7
Decrease (Increase) in Accounts Receivable	16	(19)
Increase in Accounts Payable and Accrued Liabilities	344	289
Cash Provided by Operating Transactions	610	277
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 6)	(207)	-
Increase in Cash	403	277
Cash, Beginning of Year	1,570	1,293
Cash, End of Year	$ 1,973	$ 1,570

The accompanying notes and schedules are part of these financial statements.

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2007

Note 1 Authority and Purpose

The Alberta Foundation for the Arts (Foundation) operates under the authority of the *Alberta Foundation for the Arts Act*, Chapter A-19, Revised Statutes of Alberta 2000.

The purposes of the Foundation are:

- To support and contribute to the development of literary, performing, visual and media arts in Alberta;
- To provide both individuals and organizations with opportunities to participate in the arts in Alberta;
- To promote the enjoyment of works of art by Alberta artists;
- To oversee the collection, preservation and display of works of art by Alberta artists; and
- To encourage artists living in Alberta in their work.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Alberta Foundation for the Arts, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks, Recreation and Culture (Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenues (continued)

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Foundation's operations are disclosed in Schedule 3.

Artworks

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Proceeds from the disposition of artworks can only be used to acquire other items to be added to the collection or for the direct care of existing artworks.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Basis of Financial Reporting (continued)

Assets

Financial assets of the Foundation are limited to financial claims, such as receivables from other organizations.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $5,000.

Investments

Investments are recorded at cost. Where there has been a loss in value of an investment that is other than a temporary decline, the investment is written down to recognize the loss.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2007

Note 3 Government Reorganization (thousands of dollars)

Effective April 1, 2006, the Alberta Government approved transfer of responsibility for the Alberta Film Development Program to the Department of Tourism, Parks, Recreation and Culture along with a budget of $13.5 million.

Comparatives for 2006 have been restated as if the Foundation had always been assigned with its current responsibilities.

Total assets as previously reported at March 31, 2006	$	2,788
Transfer to Department of Tourism, Parks, Recreation and Culture		(676)
Total assets as restated at April 1, 2006	$	2,112

Note 4 Cash and Short -Term Investments Appropriated for Non - Current Use (thousands of dollars)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2007, securities held by CCITF have an average effective market yield of 4.36% (2006 – 3.96%) per annum.

Short-term investments consist of deposits in the amount of $300 (2006 - $300) with life insurance companies maturing April 4, 2008.

Cash and short-term investments in the amount of $467 (2006 - $467) has been internally restricted and is therefore not available to pay for operating expenses of the Foundation (Note 8).

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2007

Note 5 Accounts Receivable (thousands of dollars)

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 6	$ -	$ 6	$ 22

Accounts receivable are unsecured and non-interest bearing.

Note 6 Tangible Capital Assets (thousands of dollars)

	Equipment	Computer Hardware and Software	2007 Total	2006 Total
Estimated Useful Life	10 years	4 years		
Historical Cost				
Beginning of Year	$ 67	$ 33	$ 100	$ 100
Additions	207	-	207	-
Disposals	(6)	-	(6)	-
	$ 268	$ 33	$ 301	$ 100
Accumulated Amortization				
Beginning of Year	$ 29	$ 33	$ 62	$ 56
Amortization Expense	17	-	17	6
Effect of Disposal	(6)	-	(6)	-
	$ 40	$ 33	$ 73	$ 62
Net Book Value at March 31, 2007	$ 228	$ -	$ 228	
Net Book Value at March 31, 2006	$ 38	$ -		$ 38

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2007

Note 7 Artworks

The Alberta Foundation for the Arts actively collects visual artworks, which document the Province's significant visual artistic achievement. The collection is accessible to the public and consists of paintings, sculptures, drawings, photographs, ceramics, glass, fibre and prints. At year end, the collection consisted of approximately 7,511 (2006 – 7,434) artworks with an approximate value of $9,103,000 (2006 – $8,672,000). During the year, the Foundation purchased 48 (2006 – 29) artworks by Alberta artists at a total cost of $340,500 (2006 – $276,000); contributions to the collection included 29 (2006 – 24) artworks with an appraised value of $90,250 (2006 – $66,900). There were no (2006 – 2) artwork dispositions during the year.

Note 8 General Reserve

The general reserve has been established by appropriation from the fund balance. The reserve was established for the purpose of retaining an ongoing funding capability. Transfers from the reserve to the operating fund require board approval.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

Note 9 Contractual Obligations (thousands of dollars)

	2007	2006 (Restated)
Grant Agreements	$ 6,905	$ 8,180
Service Contracts	34	282
	$ 6,939	$ 8,462

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Service Contracts	Total
2008	$ 6,905	$ 34	$ 6,939
	$ 6,905	$ 34	$ 6,939

Alberta Foundation for the Arts
Notes to the Financial Statements
Year ended March 31, 2007

Note 10 Honoraria (thousands of dollars)

	2007			2006
	Honoraria[1][3]	Benefits and Allowances[2][3]	Total	Total
Board[3]				
Chair	$ 10	$ -	$ 10	$ 5
Other Members	27	-	27	26
	$ 37	$ -	$ 37	$ 31

[1] The Foundation has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administers the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

[2] No benefits were provided to Board members.

[3] Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

Note 11 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Schedule 1

Alberta Foundation for the Arts
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual (Restated)
Grants	$ 19,843	$ 19,964	$ 18,972
Supplies and Services	1,289	1,044	803
Supplies and Services from Support Service Arrangements with Related Parties[a]	957	957	594
Acquisition of Artworks	350	349	334
Donations of Artworks	145	90	67
Honoraria (Note 10)	50	37	31
Amortization of Tangible Capital Assets	6	17	6
	$ 22,640	$ 22,458	$ 20,807

[a] The Foundation receives financial and program related administrative services from the Department of Tourism, Parks, Recreation and Culture.

Alberta Foundation for the Arts
Related Party Transactions
Year ended March 31, 2007
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 22,084	$ 20,311	$ -	$ -
Expenses – Directly Incurred				
Grants	$ 123	$ 122	$ -	$ -
Other Services	-	-	13	33
	$ 123	$ 122	$ 13	$ 33
Accounts Receivable	$ -	$ 21	$ -	$ -
Accounts Payable	$ 3	$ 3	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses – Incurred by Others				
Other Services	$ 225	$ 478	$ -	$ -
Accommodation	-	-	492	193
Legal	-	-	6	7
Internal Audit	-	-	-	3
	$ 225	$ 478	$ 498	$ 203

Alberta Foundation for the Arts
Allocated Costs
Year ended March 31, 2007
(thousands of dollars)

Program	2007					2006
		Expenses – Incurred by Others				
	Expenses [a]	Accommodation Costs[b]	Other Services[c]	Legal Services[d]	Total Expenses	Total Expenses (Restated)
Arts Creation and Production	$ 8,672	$ 11	$ 49	$ -	$ 8,732	$ 8,247
Arts Promotion	5,903	14	50	6	5,973	5,480
Arts Participation	4,605	14	56	-	4,675	4,871
Art Collection and Display	2,972	443	34	-	3,449	2,530
Administration	306	10	36	-	352	345
	$ 22,458	$ 492	$ 225	$ 6	$ 23,181	$ 21,473

[a] Expenses – Directly Incurred as per Statement of Operations.
[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.
[c] Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.
[d] Costs shown for Legal Services on Schedule 2, allocated by estimated costs incurred by each program.

The Alberta Historical Resources Foundation

Financial Statements

March 31, 2007

The Alberta Historical Resources Foundation
Financial Statements
March 31, 2007

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Expenses – Directly Incurred Detailed by Object

Schedule 2 – Related Party Transactions

Schedule 3 – Allocated Costs

AUDITOR GENERAL
Alberta

Auditor's Report

To the Directors of the Alberta Historical Resources Foundation and the Minister of Tourism, Parks, Recreation and Culture:

I have audited the statement of financial position of the Alberta Historical Resources Foundation as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

The Alberta Historical Resources Foundation
Statement of Operations
Year ended March 31, 2007
(thousands of dollars)

	2007				2006
		Actual			Actual
	Budget	Operating Fund	Restricted Fund	Total	Total
Revenues					
Internal Government Transfers					
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 7,787	$ 7,787	$ -	$ 7,787	$ 7,087
Investment Income	180	269	1	270	160
Other Revenue	6	-	-	-	-
	7,973	8,056	1	8,057	7,247
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)					
Support to Provincial Heritage Organizations					
Alberta Museums Association	1,400	1,400	-	1,400	1,400
Archives Society of Alberta	160	160	-	160	160
Other	136	146	-	146	151
	1,696	1,706	-	1,706	1,711
Glenbow Museum	3,379	3,379	-	3,379	2,879
Heritage Preservation Projects	1,605	1,414	-	1,414	1,236
Main Street Program	731	618	-	618	572
Heritage Awareness Projects	418	549	-	549	587
Roger Soderstrom Fellowship Projects	5	-	9	9	3
Administration	183	255	-	255	183
	8,017	7,921	9	7,930	7,171
Net Operating Results	$ (44)	135	(8)	127	76
Fund Balances at Beginning of Year		4,161	19	4,180	4,104
Fund Balances at End of Year		$ 4,296	$ 11	$ 4,307	$ 4,180

The accompanying notes and schedules are part of these financial statements.

The Alberta Historical Resources Foundation
Statement of Financial Position
As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash (Note 3)	$ 4,155	$ 3,952
Inventory	5	5
	4,160	3,957
Cash Appropriated for Non-Current Uses (Notes 3 and 7)	50	50
Tangible Capital Assets (Note 4)	350	286
	$ 4,560	$ 4,293
Liabilities		
Accounts Payable and Accrued Liabilities	$ 203	$ 63
Fund Balances		
Operating Fund	4,296	4,161
Restricted Fund (Note 6)	11	19
	4,307	4,180
Reserve (Note 7)	50	50
	4,357	4,230
	$ 4,560	$ 4,293

The accompanying notes and schedules are part of these financial statements.

The Alberta Historical Resources Foundation
Statement of Cash Flows
Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating Transactions		
Net Operating Results	$ 127	$ 76
Non-cash Items included in Net Operating Results:		
Amortization of Tangible Capital Assets	45	41
	172	117
Increase in Accounts Payable and Accrued Liabilities	140	20
Cash Provided by Operating Transactions	312	137
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 4)	(109)	(69)
Cash applied to Capital Transactions	(109)	(69)
Increase in Cash	203	68
Cash, Beginning of Year	3,952	3,884
Cash, End of Year	$ 4,155	$ 3,952

The accompanying notes and schedules are part of these financial statements.

The Alberta Historical Resources Foundation
Notes to the Financial Statements
Year ended March 31, 2007

Note 1 Authority and Purpose

The Alberta Historical Resources Foundation (Foundation) operates under the authority of the *Historical Resources Act*, Chapter H-9, Revised Statutes of Alberta 2000.

The purpose of the Foundation is to assist in the preservation and interpretation of Alberta's heritage primarily through the encouragement and sponsorship of community heritage initiatives.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Alberta Historical Resources Foundation, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks, Recreation and Culture (Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The operating fund accounts for the revenues and expenses associated with the primary activities of the Foundation; and
- Restricted funds account for contributions received with imposed conditions on how the funds are to be used, interest earned and the expenses associated with the specified activities.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenue

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Foundation's operations are disclosed in Schedule 3.

Assets

Financial assets of the Foundation are limited to financial claims, such as receivables from other organizations and individuals as well as inventories held for resale.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $5,000.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Basis of Financial Reporting (continued)

Assets (continued)

Collections of historical assets held by the Foundation are not recorded as assets. Purchases of collection items are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Note 3 Cash and Reserves Appropriated for Non-Current Use (thousands of dollars)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2007, securities held by CCITF have an average effective market yield of 4.36% (2006 – 3.96%) per annum.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Cash in the amount of $11 has been restricted for the Roger Soderstrom Fellowship fund and is therefore not available to pay for operating expenses of the Foundation (Note 6). Cash in the amount of $50 has been appropriated for non-current use (Note 7).

The Alberta Historical Resources Foundation
Notes to the Financial Statements
Year ended March 31, 2007

Note 4 Tangible Capital Assets (thousands of dollars)

	Heritage Markers	Equipment	2007 Total	2006 Total
Estimate Useful Life	10 years	7 years		
Historical Cost				
Beginning of year	$ 450	$ 3	$ 453	$ 384
Additions	109	-	109	69
Disposals, including write-downs	-	-	-	-
	$ 559	$ 3	$ 562	$ 453
Accumulated Amortization				
Beginning of year	$ 164	$ 3	$ 167	$ 126
Amortization expense	45	-	45	41
Effect of disposals	-	-	-	-
	$ 209	$ 3	$ 212	$ 167
Net Book Value at March 31, 2007	$ 350	$ -	$ 350	
Net Book Value at March 31, 2006	$ 286	$ -		$ 286

Note 5 Collections

The Foundation has a collection of historical assets which is comprised of paintings, sketches, photographs and antique furnishings. At year end, the collection consisted of 379 (2006 – 379) artworks with an estimated value of $16,150 (2006 – $16,150), and 30 (2006 – 30) antique furnishings estimated at $12,700 (2006 – $12,700). During the year, the Foundation did not acquire any historical assets (2006 – Nil) and there were no (2006 – 1) dispositions.

Note 6 Restricted Fund (thousands of dollars)

	2007	2006
Roger Soderstrom Fellowship Fund[a]	$ 11	$ 19

[a] The Roger Soderstrom Fellowship fund is a scholarship designed to encourage professional development and advanced studies in the field of heritage conservation in Alberta.

The Alberta Historical Resources Foundation
Notes to the Financial Statements
Year ended March 31, 2007

Note 7 Reserve (thousands of dollars)

A reserve in the amount of $50 has been established from the operating fund for the purpose of retaining an ongoing funding capability. Transfers from the reserve to the operating fund require board approval.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

Note 8 Honoraria (thousands of dollars)

	2007			2006
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Board[c]				
Chair	$ 8	$ -	$ 8	$ 7
Other Members (7)	23	-	23	17
	$ 31	$ -	$ 31	$ 24

[a] The Foundation has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administers the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

[b] No benefits were provided to Board members.

[c] Members appointed to the Foundation are paid for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

The Alberta Historical Resources Foundation
Notes to the Financial Statements
Year ended March 31, 2007

Note 9 Contractual Obligations (thousands of dollars)

	2007	2006
Grant Agreements	$ 2,924	$ 2,766
Service Contracts	7,171	3
Long-term Leases	24	11
	$ 10,119	$ 2,780

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Service Contracts	Long-term Leases	Total
2008	$ 1,402	$ 3,792	$ 10	$ 5,204
2009	849	3,379	7	4,235
2010	299	-	6	305
2011	187	-	1	188
2012	124	-	-	124
Thereafter	63	-	-	63
	$ 2,924	$ 7,171	$ 24	$ 10,119

Note 10 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Schedule 1

The Alberta Historical Resources Foundation
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual
Grants	$ 3,732	$ 3,811	$ 3,667
Supplies and Services	3,769	3,688	3,009
Supplies and Services from Support Services Arrangements with Related Parties[a]	456	355	430
Honoraria (Note 8)	16	31	24
Amortization of Tangible Capital Assets	44	45	41
	$ 8,017	$ 7,930	$ 7,171

[a] The Foundation receives financial and program related administrative services from the Department of Tourism, Parks, Recreation and Culture.

The Alberta Historical Resources Foundation
Related Party Transactions
Year ended March 31, 2007
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenue				
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 7,787	$ 7,087	$ -	$ -
Expenses – Directly Incurred				
Grants	$ 35	$ 40	$ -	$ -
Other services	-	-	2	7
	$ 35	$ 40	$ 2	$ 7
Accounts Payable	$ 7	$ 1	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses – Incurred by Others				
Other Services	$ 355	$ 354	$ -	$ -
Accommodation	-	-	18	16
	$ 355	$ 354	$ 18	$ 16

The Alberta Historical Resources Foundation
Allocated Costs
Year ended March 31, 2007
(thousands of dollars)

	2007				2006
		Expenses – Incurred by Others			
Program	Expenses [a]	Other Services [b]	Accommodation Costs [c]	Total Expenses	Total Expenses
Support to Provincial Heritage Organizations	$ 1,706	$ -	$ -	$ 1,706	$ 1,711
Glenbow Museum	3,379	-	-	3,379	2,879
Heritage Preservation Projects	1,414	-	-	1,414	1,236
Main Street Program	618	5	5	628	582
Heritage Awareness Projects	549	-	-	549	587
Roger Soderstrom Fellowship Projects	9	-	-	9	3
Administration	255	350	13	618	543
	$ 7,930	$ 355	$ 18	$ 8,303	$ 7,541

[a] Expenses – Directly Incurred as per Statement of Operations.
[b] Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.
[c] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.

Alberta Sport, Recreation, Parks and Wildlife Foundation

Financial Statements

March 31, 2007

Alberta Sport, Recreation, Parks and Wildlife Foundation
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Schedule 1 – Revenues

Schedule 2 – Expenses – Directly Incurred Detailed by Object

Schedule 3 – Related Party Transactions

Schedule 4 – Allocated Costs

Schedule 5 – Tangible Capital Assets

AUDITOR GENERAL
Alberta

Auditor's Report

To the Members of the Alberta Sport, Recreation, Parks and Wildlife Foundation and the Minister of Tourism, Parks, Recreation and Culture:

I have audited the statement of financial position of the Alberta Sport, Recreation, Parks and Wildlife Foundation as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statement of Operations
For the year ended March 31, 2007
(thousands of dollars)

	2007					2006
	Budget	Operating Fund	Restricted Fund	Endowment Fund	Total Actual	Total Actual
Revenues (Schedule 1)						
Internal Government Transfers	$ 20,595	$ 20,593	$ -	$ -	$ 20,593	$ 17,792
Transfers from Government of Canada	378	468	-	-	468	378
Investment Income	315	375	92	-	467	248
Premiums, Fees and Licences	65	71	-	-	71	157
Other Revenue	1,457	896	304	-	1,200	1,117
	22,810	22,403	396	-	22,799	19,692
Expenses - Directly Incurred (Note 2(b) and Schedules 2 and 4)						
Provincial Programs	14,419	13,993	75	-	14,068	12,536
Alberta and Interprovincial Games	3,085	3,428	224	-	3,652	2,376
Active Lifestyles	1,650	1,744	-	-	1,744	1,498
Municipal Recreation / Tourism Areas	1,493	1,489	-	-	1,489	1,498
Provincial and Regional Development	800	680	-	-	680	665
Percy Page Centre (Note 8)	474	470	-	-	470	387
Parks and Wildlife Ventures	433	236	69	-	305	294
Other Initiatives	100	35	19	-	54	91
Administration	362	317	6	-	323	342
	22,816	22,312	393	-	22,705	19,687
Net Operating Results	$ (6)	91	3	-	94	5
Fund Balances at Beginning of Year		163	4,041	414	4,618	4,613
Fund Balances at End of Year		$ 254	$ 4,044	$ 414	$ 4,712	$ 4,618

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statement of Financial Position
As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash (Note 3)	$ 2,747	$ 2,519
Accounts Receivable (Note 4)	71	126
Prepaid Expenses and Inventory	67	70
	2,885	2,715
Tangible Capital Assets (Schedule 5)	2,324	2,315
	$ 5,209	$ 5,030
Liabilities		
Accounts Payable and Accrued Liabilities	$ 470	$ 412
Unearned Revenue	27	-
	497	412
Fund Balances		
Operating	254	163
Endowment (Note 6)	414	414
Restricted (Note 7)	4,044	4,041
	4,712	4,618
	$ 5,209	$ 5,030

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Statement of Cash Flows
For the year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating Transactions		
Net Operating Results	$ 94	$ 5
Non-cash Items included in Net Operating Results		
Amortization of Tangible Capital Assets	6	6
	100	11
Decrease in Accounts Receivable	55	159
(Increase) Decrease in Prepaid Expenses and Inventory	3	(16)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	58	(393)
Increase (Decrease) in Unearned Revenue	27	(19)
Cash Provided by (Applied to) Operating Transactions	243	(258)
Capital Transactions		
Acquisition of Tangible Capital Assets (Schedule 5)	(15)	-
Increase (Decrease) in Cash	228	(258)
Cash, Beginning of Year	2,519	2,777
Cash, End of Year	$ 2,747	$ 2,519

The accompanying notes and schedules are part of these financial statements.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
For the year ended March 31, 2007

Note 1 Authority and Purpose

The Alberta Sport, Recreation, Parks and Wildlife Foundation (Foundation) operates under the authority of the *Alberta Sport, Recreation, Parks and Wildlife Foundation Act*, Chapter A-34, Revised Statutes of Alberta 2000.

The purpose of the Foundation is to support enhancement of sport, recreation, parks and wildlife programs for all Albertans.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Alberta Sport, Recreation, Parks and Wildlife Foundation, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks, Recreation and Culture (Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The operating fund accounts for revenues and expenses associated with the primary activities of the Foundation;
- The restricted fund accounts for non-government contributions received for which donors have specified the purpose, restricted interest earned, related expenses incurred, and funds restricted by the Board of Directors; and

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Fund Accounting (continued)

- The endowment fund accounts for contributions received under various agreements with sponsors and matching funds provided by the Foundation. Interest earned on the existing endowment funds can only be used to fund various sport programs, and are therefore recorded as part of the restricted fund. The principal must remain intact.

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Incurred by Others

Services contributed by other entities in support of the Foundation's operations are disclosed in Schedule 4.

Assets

Financial assets of the Foundation are limited to financial claims, such as advances to and receivables from other organizations and individuals, as well as inventories held for resale.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other assets is $5,000. All land is capitalized.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
For the year ended March 31, 2007

Note 3 Cash (thousands of dollars)

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2007, securities held by CCITF have an average effective market yield of 4.36% (2006 – 3.96%) per annum.

Cash in the amount of $1,878 has been externally restricted and $335 has been internally restricted and is therefore not available to pay for operating expenses of the Foundation (Notes 6 and 7).

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Accounts Receivable (thousands of dollars)

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 64	$ -	$ 64	$ 104
Other	7	-	7	14
Refunds of Expenses	-	-	-	8
	$ 71	$ -	$ 71	$ 126

Accounts receivable are unsecured and non-interest bearing.

Note 5 Artworks

The Foundation has a collection of artworks consisting of 19 (2006 – 19) prints of the Waterfowl of North America Collection #1250 with an approximate value of $5,333 (2006 – $5,333). There were no (2006 – 1) artwork dispositions during the year.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
For the year ended March 31, 2007

Note 6 Endowment Fund (thousands of dollars)

	2007	2006
Externally Restricted Contributions	$ 216	$ 216
Internally Restricted Matching Funds	198	198
	$ 414	$ 414

Note 7 Restricted Fund (thousands of dollars)

	2007	2006
Investment in Land and Buildings[a]	$ 2,245	$ 2,251
Externally Restricted Funds	1,662	1,663
Internally Restricted Funds	137	127
	$ 4,044	$ 4,041

[a] The land and buildings are governed by restrictions that require the Foundation to use these assets for its programs.

Note 8 Percy Page Centre

The Foundation operates the Percy Page Centre, Edmonton, to provide accommodation and office services to non-profit organizations. These organizations are charged for their use of office equipment, supplies and print shop facilities.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Notes to the Financial Statements
For the year ended March 31, 2007

Note 9 Honoraria (thousands of dollars)

	2007			2006
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Board[c]				
Chair	$ -	$ -	$ -	$ 1
Other Members (10)	27	-	27	46
	$ 27	$ -	$ 27	$ 47

(a) The Foundation has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administer the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Board Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

(b) No benefits were provided to board members.

(c) Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out-of-town meetings and for attending to other Foundation duties.

Note 10 Contractual Obligations (thousands of dollars)

	2007	2006
Grant Agreements	$ 1,070	$ 1,044
Long-term Leases	413	468
Service Contracts	366	161
	$ 1,849	$ 1,673

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Long-term Leases	Service Contracts	Total
2008	$ 510	$ 83	$ 366	$ 959
2009	560	84	-	644
2010	-	80	-	80
2011	-	84	-	84
2012	-	73	-	73
Thereafter	-	9	-	9
	$ 1,070	$ 413	$ 366	$ 1,849

Note 11 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Schedule 1

Alberta Sport, Recreation, Parks and Wildlife Foundation
Revenues
Year ended March 31, 2007
(thousands of dollars)

	2007					2006
	Budget	Operating Fund	Restricted Fund	Endowment Fund	Total Actual	Total Actual
Internal Government Transfers						
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 20,470	$ 20,470	$ -	$ -	$ 20,470	$ 17,670
Transfers from the Alberta Foundation for the Arts	125	123	-	-	123	122
	20,595	20,593	-	-	20,593	17,792
Transfers from the Government of Canada	378	468	-	-	468	378
Investment Income	315	375	92	-	467	248
Premiums, Fees and Licences						
Alberta Games Registration Fees	50	55	-	-	55	115
Alberta's Future Leaders Fees	15	16	-	-	16	19
Conference Fees	-	-	-	-	-	23
	65	71	-	-	71	157
Other Revenue						
Donations	852	432	302	-	734	649
Percy Page Centre Sales	505	345	-	-	345	386
Refunds of Expenses	20	70	-	-	70	19
Parks and Wildlife Ventures Sales	-	-	2	-	2	6
Miscellaneous Revenue	80	49	-	-	49	57
	1,457	896	304	-	1,200	1,117
	$ 22,810	$ 22,403	$ 396	$ -	$ 22,799	$ 19,692

Alberta Sport, Recreation, Parks and Wildlife Foundation
Expenses – Directly Incurred Detailed By Object
For the year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual
Grants	$ 18,306	$ 18,035	$ 15,103
Supplies and Services	2,346	2,480	2,720
Supplies and Services from Support Service Arrangements with Related Parties[a]	2,147	2,157	1,810
Honoraria (Note 9)	11	27	47
Amortization of Tangible Capital Assets	6	6	6
Other	-	-	1
	$ 22,816	$ 22,705	$ 19,687

[a] The Foundation receives financial and program related administrative services from the Department of Tourism, Parks, Recreation and Culture.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Related Party Transactions
For the year ended March 31, 2007
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Internal Government Transfers				
Department of Tourism, Parks, Recreation and Culture	$ 20,470	$ 17,670	$ -	$ -
Alberta Foundation for the Arts	123	122	-	-
	$ 20,593	$ 17,792	$ -	$ -
Expenses – Directly Incurred				
Other services	$ -	$ -	$ 29	$ 77
Accounts Receivable	$ 2	$ 4	$ -	$ -
Accounts Payable	$ 5	$ -	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 4.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses – Incurred by Others				
Accommodation	$ -	$ -	$ 788	$ 699
Other Services	136	359	-	-
Legal	-	-	13	5
	$ 136	$ 359	$ 801	$ 704

Alberta Sport, Recreation, Parks and Wildlife Foundation
Allocated Costs
For the year ended March 31, 2007
(thousands of dollars)

	2007					2006
		Expenses – Incurred by Others				
Program	Expenses [a]	Accommodation Costs [b]	Other Services [c]	Legal [d]	Total Expenses	Total Expenses
Provincial Programs	$ 14,068	$ 7	$ 44	$ -	$ 14,119	$ 12,658
Alberta and Interprovincial Games	3,652	74	49	-	3,775	2,574
Active Lifestyles	1,744	1	5	-	1,750	1,513
Municipal Recreation / Tourism Areas	1,489	1	7	-	1,497	1,517
Provincial and Regional Development	600	-	2	-	602	669
Percy Page Centre (Note 8)	470	701	5	-	1176	1,018
Parks and Wildlife Ventures	305	1	8	13	327	322
Other Initiatives	54	-	1	-	55	95
Administration	323	3	15	-	341	384
	$ 22,705	$ 788	$ 136	$ 13	$ 23,642	$ 20,750

[a] Expenses – Directly Incurred as per Statement of Operations.
[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 3, allocated by square footage.
[c] Costs shown for Other Services on Schedule 3, allocated by estimated costs incurred by each program.
[d] Costs shown for Legal Services on Schedule 3, allocated by estimated costs incurred by each program.

Alberta Sport, Recreation, Parks and Wildlife Foundation
Tangible Capital Assets
For the year ended March 31, 2007
(thousands of dollars)

	2007					2006
	Unrestricted Assets		Restricted Assets[a]			
	Land	Equipment	Land	Buildings	Total	Total
Estimated Useful Life	Indefinite	10 years	Indefinite	40 years		
Historical Cost						
Beginning of Year	$ 64	$ -	$ 2,050	$ 255	$ 2,369	$ 2,369
Additions	-	15	-	-	15	-
Disposals, Including Write-Downs	-	-	-	-	-	-
	$ 64	$ 15	$ 2,050	$ 255	$ 2,384	$ 2,369
Accumulated Amortization						
Beginning of Year	$ -	$ -	$ -	$ 54	$ 54	$ 48
Amortization Expense	-	-	-	6	6	6
Effect of Disposal	-	-	-	-	-	-
	$ -	$ -	$ -	$ 60	$ 60	$ 54
Net Book Value at March 31, 2007	$ 64	$ 15	$ 2,050	$ 195	$ 2,324	
Net Book Value at March 31, 2006	$ 64	$ -	$ 2,050	$ 201		$ 2,315

[a] Restricted for use in the Parks and Wildlife Ventures program.

The Government House Foundation

Financial Statements

March 31, 2007

The Government House Foundation
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Notes to the Financial Statements

Schedule 1 – Expenses – Directly Incurred Detailed by Object

Schedule 2 – Related Party Transactions

Schedule 3 – Allocated Costs

AUDITOR GENERAL
Alberta

Auditor's Report

To the Directors of The Government House Foundation and the Minister of Tourism, Parks, Recreation and Culture:

I have audited the statement of financial position of The Government House Foundation as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

The Government House Foundation
Statement of Operations
Year ended March 31, 2007

	2007		2006
	Budget	Actual	Actual
Revenues			
Internal Government Transfers			
Transfers from the Alberta Historical Resources Foundation	$ 25,000	$ 35,000	$ 40,000
Investment Income	4,000	3,518	3,324
Other Revenue	-	5,455	9,344
	29,000	43,973	52,668
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)			
Administration	11,000	15,002	28,696
Public Relations	1,000	16,647	27,084
Conservation of Collections	3,000	250	1,246
Collection Acquisitions	35,000	2,600	30,075
	50,000	34,499	87,101
Net Operating Results	$ (21,000)	9,474	(34,433)
Fund Balance, Beginning of Year		71,697	106,130
Fund Balance, End of Year		$ 81,171	$ 71,697

The accompanying notes and schedules are part of these financial statements.

The Government House Foundation
Statement of Financial Position
As at March 31, 2007

	2007	2006
Assets		
Cash (Note 3)	$ 81,901	$ 73,813
Accounts Receivable	20	296
	$ 81,921	$ 74,109
Liabilities		
Accounts Payable and Accrued Liabilities	$ 750	$ 2,412
Fund Balance	81,171	71,697
	$ 81,921	$ 74,109

The accompanying notes and schedules are part of these financial statements.

The Government House Foundation
Statement of Cash Flows
Year ended March 31, 2007

	2007	2006
Operating Transactions		
Net Operating Results	$ 9,474	$ (34,433)
Decrease (Increase) in Accounts Receivable	276	(188)
Decrease in Accounts Payable and Accrued Liabilities	(1,662)	(9,432)
Cash Provided by (Applied to) Operating Transactions	8,088	(44,053)
Cash, Beginning of Year	73,813	117,866
Cash, End of Year	$ 81,901	$ 73,813

The accompanying notes and schedules are part of these financial statements.

The Government House Foundation
Notes to the Financial Statements
Year ended March 31, 2007

Note 1 Authority and Purpose

The Government House Foundation (Foundation) operates under the authority of the *Government House Act*, Chapter G-9, Revised Statutes of Alberta 2000.

The purpose of the Foundation is:

- To advise the Minister on the preservation of Government House as a historic site and building;
- To inform and stimulate the interest of the public in the historical and architectural development of Government House; and
- To solicit and receive, by gift, bequest, device, transfer or otherwise any personal property for use or display in Government House.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Government House Foundation, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks, Recreation and Culture (Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation, when fair value can reasonably be determined.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenues (continued)

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Incurred by Others

Services contributed by other entities in support of the Foundation's operations are disclosed in Schedule 3.

Artworks and Collections

Artworks are not recorded as assets. Purchases of artworks are expensed in the period in which the items are acquired. Donations of artworks and collection items are reported as revenue and expenses at their fair value when fair value can be determined. When fair value cannot be reasonably determined, these donations are recorded at nominal value.

Proceeds from the disposition of artworks can only be used to acquire other items to be added to the collection or for the direct care of existing artworks.

Assets

Financial assets of the Foundation are limited to receivables from other organizations.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying value because of the short-term nature of these instruments.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2007, securities held by CCITF have an average effective market yield of 4.36% (2006 – 3.96%) per annum.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Artworks and Collections

The Government House Foundation actively collects various significant items pertaining to the history of Government House. The collection is accessible to the public and consists of paintings, drawings, prints, sculptures, furnishings, books and silverware. The majority of the collection is used or displayed in Government House, while some items are on loan to other provincial institutions.

At March 31, 2007, the collection consisted of approximately 392 (2006 – 388) pieces of artworks and other items, with an approximate value of $981,017 (2006 – $978,417). During the year, the Foundation made no artworks purchases (2006 – $22,900). Contributions to the collections included 4 artworks with an appraised value of $2,600 (2006 – $7,715), and there were no dispositions during the year (2006 – Nil).

Note 5 Contractual Obligations

At March 31, 2007, the Foundation had commitments in the amount of approximately $9,741 (2006 – $7,800) relating to service contracts.

Note 6 Approval of Financial Statements

The financial statements were approved by the Board of Directors.

Schedule 1

The Government House Foundation
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2007

	2007		2006
	Budget	Actual	Actual
Supplies and Services			
Contracted Services	$ 8,500	$ 24,121	$ 30,057
General Office	1,500	7,393	12,015
Hosting	2,000	385	3,230
Materials and Supplies	38,000	2,600	41,799
	$ 50,000	$ 34,499	$ 87,101

The Government House Foundation
Related Party Transactions
Year ended March 31, 2007

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Transfers from the Alberta Historical Resources Foundation	$ 35,000	$ 40,000	$ -	$ -
Expenses – Directly Incurred				
Other Services	$ -	$ -	$ 1,496	$ 1,619

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses – Incurred by Others				
Other Services	$ 8,584	$ 8,120	$ -	$ -
Accommodation	-	-	2,700	753
	$ 8,584	$ 8,120	$ 2,700	$ 753

The Government House Foundation
Allocated Costs
Year ended March 31, 2007

Program	2007 Expenses [a]	Expenses – Incurred by Others: Other Services [b]	Expenses – Incurred by Others: Accommodation Costs [c]	2007 Total Expenses	2006 Total Expenses
Administration	$ 15,002	$ 3,733	$ 1,174	$ 19,909	$ 31,619
Public Relations	16,647	4,142	1,303	22,092	29,843
Conservation of Collections	250	62	20	332	1,373
Collection Acquisitions	2,600	647	203	3,450	33,139
	$ 34,499	$ 8,584	$ 2,700	$ 45,783	$ 95,974

[a] Expenses – Directly Incurred as per Statement of Operations.
[b] Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.
[c] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.

Historic Resources Fund

Financial Statements

March 31, 2007

Historic Resources Fund
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Schedule 1 – Revenues

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Schedule 3 – Related Party Transactions

Schedule 4 – Allocated Costs

AUDITOR GENERAL
Alberta

Auditor's Report

To the Minister of Tourism, Parks, Recreation and Culture:

I have audited the statement of financial position of Historic Resources Fund as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

Historic Resources Fund
Statement of Operations
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual
Revenues (Schedule 1)			
Interpretive Programs and Services	$ 3,656	$ 4,031	$ 3,514
Promotion and Presentation	2,801	3,324	2,633
Jubilee Auditoria	5,337	5,816	4,533
Donations	266	218	308
Other Initiatives	360	480	1,750
Provincial Archives	107	132	177
Investment Income	207	254	103
	12,734	14,255	13,018
Expenses – Directly Incurred (Note 2(b) and Schedules 2 and 4)			
Interpretive Programs and Services	3,756	3,570	2,930
Promotion and Presentation	3,210	3,752	3,550
Jubilee Auditoria	5,002	3,554	2,900
Other Initiatives	363	580	638
Provincial Archives	107	143	151
	12,438	11,599	10,169
Valuation Adjustments			
Provision for Doubtful Accounts	-	2	13
	12,438	11,601	10,182
Net Operating Results	$ 296	2,654	2,836
Fund Balance at Beginning of Year		7,768	4,932
Fund Balance at End of Year		$ 10,422	$ 7,768

The accompanying notes and schedules are part of these financial statements.

Historic Resources Fund
Statement of Financial Position
As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash (Note 3)	$ 7,582	$ 4,795
Accounts Receivable (Note 4)	995	722
Inventory	331	270
Tangible Capital Assets (Note 5)	4,230	3,659
	$ 13,138	$ 9,446
Liabilities		
Accounts Payable and Accrued Liabilities	$ 1,793	$ 964
Deferred Contributions (Note 6)	703	410
Unearned Revenue	220	304
	2,716	1,678
Fund Balances (Note 7)		
Operating Fund	5,186	5,044
Restricted Funds	5,236	2,724
	10,422	7,768
	$ 13,138	$ 9,446

The accompanying notes and schedules are part of these financial statements.

Historic Resources Fund
Statement of Cash Flows
Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating Transactions		
Net Operating Results	$ 2,654	$ 2,836
Non-cash Items included in Net Operating Results:		
Amortization of Tangible Capital Assets	543	490
Valuation Adjustments	2	13
	3,199	3,339
Increase in Accounts Receivable before Valuation Adjustments	(275)	(647)
Increase in Inventory	(61)	(13)
Decrease in Prepaid Expenses	-	17
Increase in Accounts Payable and Accrued Liabilities	829	247
Increase (Decrease) in Deferred Contributions	293	(206)
Increase (Decrease) in Unearned Revenue	(84)	239
Cash Provided by Operating Transactions	3,901	2,976
Capital Transactions		
Acquisition of Tangible Capital Assets (Note 5)	(1,114)	(513)
Increase in Cash	2,787	2,463
Cash, Beginning of Year	4,795	2,332
Cash, End of Year	$ 7,582	$ 4,795

The accompanying notes and schedules are part of these financial statements.

Historic Resources Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 1 Authority and Purpose

The Historic Resources Fund (Fund) operates under the authority of the *Historical Resources Act*, Chapter H-9, Revised Statutes of Alberta 2000, as amended.

The purpose of the Fund is to protect, enhance, promote and display Alberta's historic resources by funding programs designated by the Lieutenant Governor in Council and by promoting the use and development of related facilities.

The Fund is a regulated fund of the Province of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Historic Resources Fund, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry), and for which the Minister of Tourism, Parks, Recreation and Culture (Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Fund Accounting

Transactions are grouped, for accounting and reporting purposes, into funds in accordance with specified activities or objectives. These funds are described as follows:

- The operating fund accounts for the revenues and expenses associated with the primary activities of the Fund; and
- Restricted funds account for contributions received with imposed conditions on how the funds are to be used, interest earned and the expenses associated with the specified activities.

Revenues

All revenues are reported on the accrual basis of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

Grants and donations, that are restricted to a specific use, are recorded as deferred contributions and transferred to revenues in the period in which the related expenses are incurred.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenues (continued)

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Transfers from Government of Canada

Transfers from Government of Canada are recognized as revenue when authorized by federal legislation or federal/provincial agreements, eligibility criteria if any are met and a reasonable estimate of the amounts can be made.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Fund has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- Amortization of tangible capital assets.
- Valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value.

Incurred by Others

Services contributed by other entities in support of the Fund's operations are disclosed in Schedule 4.

Assets

Financial assets of the Fund are limited to financial claims, such as advances to and receivables from other organizations and other individuals as well as inventories held for resale. Inventory is valued at the lower of cost and estimated net realizable value.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Assets acquired by right are not included. Tangible capital assets of the Fund are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $5,000.

Donated tangible capital assets are recorded at their fair value at the time of contribution.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2007, securities held by CCITF have an average effective market yield of 4.36% (2006 – 3.96%) per annum.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Historic Resources Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 4 Accounts Receivable (thousands of dollars)

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 826	$ -	$ 826	$ 686
Refunds from Suppliers	169	-	169	36
	$ 995	$ -	$ 995	$ 722

Accounts receivable are unsecured and non-interest bearing.

Note 5 Tangible Capital Assets (thousands of dollars)

	Equipment	Computer hardware and software	2007 Total	2006 Total
Estimate Useful Life	3 - 20 years	5 years		
Historical Cost [1]				
Beginning of year	$ 4,926	$ 152	$ 5,078	$ 4,565
Additions	1,067	47	1,114	513
Disposals, including write-downs	-	-	-	-
	$ 5,993	$ 199	$ 6,192	$ 5,078
Accumulated Amortization				
Beginning of year	$ 1,334	$ 85	$ 1,419	$ 929
Amortization expense	517	26	543	490
Effect of disposals	-	-	-	-
	$ 1,851	$ 111	$ 1,962	$ 1,419
Net Book Value at March 31, 2007	$ 4,142	$ 88	$ 4,230	
Net Book Value at March 31, 2006	$ 3,592	$ 67		$ 3,659

[1] Historical cost includes work-in-progress at March 31, 2007 totalling $801 (2006 – $200).

Historic Resources Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 6 Deferred Contributions (thousands of dollars)

Deferred contributions represent restricted contributions received relating to expenses of future years.

Changes in the deferred contributions balance are as follows:

	2007	2006
Restricted Contributions Received During the Year:		
Promotion and Presentation	$ 495	$ 380
Jubilee Auditoria	45	-
Other Initiatives	26	83
Provincial Archives	-	4
	566	467
Less: Amounts Recognized as Revenue in the Year	(273)	(673)
Increase (Decrease) During the Year	293	(206)
Balance at Beginning of Year	410	616
Balance at End of Year	$ 703	$ 410
Balance at End of Year is Comprised of:		
Promotion and Presentation	$ 564	$ 316
Jubilee Auditoria	45	-
Other Initiatives	92	90
Provincial Archives	2	4
	$ 703	$ 410

Historic Resources Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 7 Fund Balances (thousands of dollars)

The fund balances are comprised of:

	2007	2006
Glenbow-Alberta Institute Deaccessioning Fund [a]	$ 1,118	$ 1,138
Jubilee Auditoria Fund [b]	3,943	1,586
Japanese-Canadian Initiative Fund [c]	175	-
	5,236	2,724
Operating Fund	5,186	5,044
	$ 10,422	$ 7,768

[a] The purpose of the fund is to acquire new provincial historical artifacts from the proceeds of the disposition of deaccessioned provincial collections displayed at the Glenbow-Alberta Institute.

[b] Accumulated surpluses arising from the operation of the Jubilee Auditoria may only be used for the payment of expenses related to the Jubilee Auditoria.

[c] The purpose of the fund is to support the educational and scientific exchange between Japanese and Canadian scientists and students to further the knowledge of and build interest in the science of Paleontology with the special interest to the people and the institutions of Japan and the Province of Alberta.

Note 8 Contractual Obligations (thousands of dollars)

	2007	2006
Service Contracts	$ 9,633	$ 6,770

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Service Contracts
2008	$ 6,358
2009	893
2010	920
2011	957
2012	505
	$ 9,633

Historic Resources Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 9 Comparative Figures

Certain 2006 figures have been reclassified to conform to the 2007 presentation.

Note 10 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule 1

Historic Resources Fund
Revenues
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual
Transfers from Government of Canada	$ 113	$ 114	$ 44
Investment Income	207	254	103
Premiums, Fees and Licences	3,884	4,370	3,799
Other Revenue			
Recoveries	2,927	2,923	2,408
Donations	266	218	308
Rental Revenue	5,337	3,685	3,188
Other Grants and Contributions	-	299	510
Refunds of Expenses	-	51	255
Other Miscellaneous Revenue	-	2,341	2,403
	$ 12,734	$ 14,255	$ 13,018

Schedule 2

Historic Resources Fund
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual
Supplies and Services			
Materials and Supplies	$ 1,729	$ 2,382	$ 1,939
Contracted Services	8,768	7,071	6,954
General Office	974	426	489
Supplies and Services from Support Service Arrangements with Related Parties[a]	233	1,084	228
Travel	67	86	61
Hosting	43	7	8
Amortization of Tangible Capital Assets	624	543	490
	$ 12,438	$ 11,599	$ 10,169
Valuation Adjustments			
Provision for Doubtful Accounts	$ -	$ 2	$ 13

[a] The Fund receives financial and administrative services from the Department of Tourism, Parks, Recreation and Culture.

Historic Resources Fund
Related Party Transactions
Year ended March 31, 2007
(thousands of dollars)

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements.

The Fund paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Fund had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses – Directly Incurred				
Other services	$ -	$ -	$ 24	$ 61
Accounts Payable	$ 884	$ 111	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

The Fund also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 4.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses – Incurred by Others				
Other Services	$ 289	$ 379	$ -	$ -
Accommodation	-	-	111	85
	$ 289	$ 379	$ 111	$ 85

Historic Resources Fund
Allocated Costs
Year ended March 31, 2007
(thousands of dollars)

Program	2007					2006
		Expenses – Incurred by Others		Valuation Adjustments		
	Expenses[a]	Other Services[b]	Accommodation Costs[c]	Doubtful Accounts[d]	Total Expenses	Total Expenses
Interpretive Programs and Services	$ 3,570	$ 83	$ 32	$ -	$ 3,685	$ 3,064
Promotion and Presentation	3,752	101	39	-	3,892	3,712
Jubilee Auditoria	3,554	83	31	-	3,668	3,045
Other Initiatives	580	18	7	-	605	667
Provincial Archives	143	4	2	2	151	158
	$ 11,599	$ 289	$ 111	$ 2	$ 12,001	$ 10,646

[a] Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.
[b] Costs shown for Other Services on Schedule 3, allocated by estimated costs incurred by each program.
[c] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 3, allocated by square footage.
[d] Doubtful Accounts Provision were estimated and allocated to program.

Human Rights, Citizenship and Multiculturalism Education Fund

Financial Statements

March 31, 2007

Human Rights, Citizenship and Multiculturalism Education Fund
Financial Statements
March 31, 2007

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Schedule 1 – Expenses – Directly Incurred Detailed by Object

Schedule 2 – Related Party Transactions

Schedule 3 – Allocated Costs

AUDITOR GENERAL
Alberta

Auditor's Report

To the Minister of Tourism, Parks, Recreation and Culture:

I have audited the statement of financial position of Human Rights, Citizenship and Multiculturalism Education Fund as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

Human Rights, Citizenship and Multiculturalism Education Fund
Statement of Operations
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual
Revenues			
Internal Government Transfers			
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 1,465	$ 1,465	$ 1,265
Transfers from the Alberta Heritage Scholarship Fund	70	48	45
Investment Income	150	163	107
Other Revenue			
Refunds of Expenses	10	34	-
Other	15	36	23
	1,710	1,746	1,440
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)			
Support to Community Groups	1,200	1,101	875
Education Programs	200	315	273
Queen's Golden Jubilee Awards and Medals	70	48	45
Administration	240	245	244
	1,710	1,709	1,437
Net Operating Results	$ -	37	3
Fund Balance, Beginning of Year		1,613	1,610
Fund Balance, End of Year		$ 1,650	$ 1,613

The accompanying notes and schedules are part of these financial statements.

Human Rights, Citizenship and Multiculturalism Education Fund
Statement of Financial Position
As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash (Note 3)	$ 2,123	$ 1,724
Accounts Receivable (Note 4)	4	8
	2,127	1,732
Cash Appropriated for Non-Current Use (Notes 3 and 5)	1,450	1,450
	$ 3,577	$ 3,182
Liabilities		
Accounts Payable and Accrued Liabilities	$ 477	$ 119
Fund Balances		
Unrestricted	1,650	1,613
General Reserve (Note 5)	1,450	1,450
	3,100	3,063
	$ 3,577	$ 3,182

The accompanying notes and schedules are part of these financial statements.

Human Rights, Citizenship and Multiculturalism Education Fund
Statement of Cash Flows
Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating Transactions		
Net Operating Results	$ 37	$ 3
Decrease (Increase) in Accounts Receivable	4	(3)
Increase (Decrease) in Accounts Payable and Accrued Liabilities	358	(33)
Cash Provided by (Applied to) Operating Transactions	399	(33)
Cash, Beginning of Year	1,724	1,757
Cash, End of Year	$ 2,123	$ 1,724

The accompanying notes and schedules are part of these financial statements.

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 1 Authority and Purpose

The Human Rights, Citizenship and Multiculturalism Education Fund (Fund) operates under the authority of the *Human Rights, Citizenship and Multiculturalism Act*, Chapter H-14, Revised Statutes of Alberta 2000.

The purpose of the Fund is to promote equality, increase understanding and acceptance of Alberta's diverse racial and cultural composition, and inform Albertans about their rights and responsibilities under the Human Rights, Citizenship and Multiculturalism Act.

The Fund is owned by the Crown in right of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Human Rights, Citizenship and Multiculturalism Education Fund, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks, Recreation and Culture (Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Expenses

Directly Incurred

Directly incurred expenses are those costs the Fund has primary responsibility and accountability for, as reflected in the Government's budget documents.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Fund's operations are disclosed in Schedule 3.

Assets

Financial assets of the Fund are limited to financial claims, such as advances to and receivables from other organizations.

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2007, securities held by CCITF have an average effective market yield of 4.36% (2006 – 3.96%) per annum.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Accounts Receivable (thousands of dollars)

	2007			2006
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
Accounts Receivable	$ 4	$ -	$ 4	$ 8
	$ 4	$ -	$ 4	$ 8

Accounts receivable are unsecured and non-interest bearing.

Note 5 General Reserve

The general reserve has been established by appropriation from the fund balance. The purpose of the reserve is to maintain a source for ongoing funding capability. The reserve is not available for operations without authorization of the Treasury Board.

Interest earned on the cash appropriated for the reserve is reported as operating revenue.

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 6 Contractual Obligations (thousands of dollars)

	2007	2006
Grant Agreements	$ 130	$ 167
Service Contracts	49	37
	$ 179	$ 204

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Service Contracts	Total
2008	$ 130	$ 49	$ 179
	$ 130	$ 49	$ 179

Human Rights, Citizenship and Multiculturalism Education Fund
Notes to the Financial Statements
Year ended March 31, 2007

Note 7 Honoraria (thousands of dollars)

	2007			2006
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Advisory Committee				
Chair[c]	$ -	$ -	$ -	$ -
Vice-Chair[a][d]	-	-	-	-
Other Members[e]	3	-	3	5
	$ 3	$ -	$ 3	$ 5

[a] The Fund has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administers the Fund. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

[b] No benefits were provided to the Advisory Committee members.

[c] The Chair of the Advisory Committee is a Member of the Legislative Assembly and is not compensated by the Fund. The Chair received $17 (2006 - $18) from the Department of Tourism, Parks, Recreation and Culture for his duties as Chair of the Advisory Committee.

[d] The Vice-chair of the Advisory Committee is the Chief Commissioner of the Alberta Human Rights and Citizenship Commission and is not compensated by the Fund. The Vice-chair's salary and benefits are reported in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

[e] Members appointed to the Advisory Committee are paid honoraria for attending meetings and performing other Fund duties at rates set by Ministerial Order.

Note 8 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

Schedule 1

Human Rights, Citizenship and Multiculturalism Education Fund
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual
Grants	$ 1,150	$ 1,140	$ 895
Supplies and Services	344	350	337
Supplies and Services from Support Service Arrangements with Related Parties[a]	216	216	200
Honoraria (Note 7)	-	3	5
	$ 1,710	$ 1,709	$ 1,437

[a] The Fund receives financial and administrative services from the Department of Tourism, Parks, Recreation and Culture.

Human Rights, Citizenship and Multiculturalism Education Fund
Related Party Transactions
Year ended March 31, 2007
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Fund paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Fund had the following transactions with related parties recorded in the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 1,465	$ 1,265	$ -	$ -
Transfers from the Alberta Heritage Scholarship Fund	-	-	48	45
	$ 1,465	$ 1,265	$ 48	$ 45
Expenses – Directly Incurred				
Grants	$ -	$ -	$ 164	$ -
Other Services	-	-	2	5
	$ -	$ -	$ 166	$ 5
Accounts Receivable	$ -	$ 1	$ -	$ -
Accounts Payable	$ 22	$ 20	$ 164	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

The Fund also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses – Incurred by Others				
Other Services	$ 185	$ 179	$ -	$ -
Accommodation	-	-	26	24
	$ 185	$ 179	$ 26	$ 24

Human Rights, Citizenship and Multiculturalism Education Fund
Allocated Costs
Year ended March 31, 2007
(thousands of dollars)

	2007				2006
		Expenses – Incurred by Others			
Program	Expenses[a]	Other Services[b]	Accommodation Costs[c]	Total Expenses	Total Expenses
Support to Community Groups	$ 1,101	$ 15	$ 10	$ 1,126	$ 898
Education Programs	315	124	12	451	403
Queen's Golden Jubilee Awards and Medals	48	3	1	52	49
Administration	245	43	3	291	290
	$ 1,709	$ 185	$ 26	$ 1,920	$ 1,640

[a] Expenses – Directly Incurred as per Statement of Operations
[b] Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.
[c] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.

The Wild Rose Foundation

Financial Statements

March 31, 2007

The Wild Rose Foundation
Financial Statements
March 31, 2007

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Cash Flows

Notes to the Financial Statements

Schedule 1 – Expenses – Directly Incurred Detailed by Object

Schedule 2 – Related Party Transactions

Schedule 3 – Allocated Costs

AUDITOR GENERAL
Alberta

Auditor's Report

To the Members of The Wild Rose Foundation and the Minister of Tourism, Parks, Recreation and Culture:

I have audited the statement of financial position of The Wild Rose Foundation as at March 31, 2007 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2007 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Fred J. Dunn FCA
Auditor General

Edmonton, Alberta
May 18, 2007

The Wild Rose Foundation
Statement of Operations
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual
Revenues			
Internal Government Transfers			
Transfers from the Department of Tourism, Parks, Recreation and Culture	$ 8,116	$ 8,116	$ 7,766
Investment Income	420	524	355
Premiums, Fees and Licences			
- Vitalize Conference for Volunteers	156	135	128
Other Revenue			
Donations			
- Vitalize Conference for Volunteers	53	45	54
Refunds of Expenses			
- Other Initiatives	100	10	30
Miscellaneous Revenue			
- Vitalize Conference for Volunteers	7	5	4
- Other Initiatives	-	5	5
	8,852	8,840	8,342
Expenses – Directly Incurred (Note 2(b) and Schedules 1 and 3)			
Support to Alberta Non-Profit Organizations	4,590	4,715	4,953
International Development Program	1,741	1,730	1,046
Voluntary Sector Development	1,339	1,208	1,065
Vitalize Conference for Volunteers	656	629	716
Other Initiatives	255	282	273
Administration	271	273	247
	8,852	8,837	8,300
Net Operating Results	$ -	3	42
Operating Fund Balance at Beginning of Year		2,236	2,194
Operating Fund Balance at End of Year		$ 2,239	$ 2,236

The accompanying notes and schedules are part of these financial statements.

The Wild Rose Foundation
Statement of Financial Position
As at March 31, 2007
(thousands of dollars)

	2007	2006
Assets		
Cash (Note 3)	$ 2,355	$ 4,489
Accounts Receivable	2	1
Prepaid Expenses	36	37
	2,393	4,527
Investment (Note 3)	6,500	6,500
	$ 8,893	$ 11,027
Liabilities		
Accounts Payable and Accrued Liabilities	$ 154	$ 2,291
Equity		
Unrestricted Fund	2,239	2,236
Endowment Fund – Internally Restricted (Note 4)	6,500	6,500
	8,739	8,736
	$ 8,893	$ 11,027

The accompanying notes and schedules are part of these financial statements.

The Wild Rose Foundation
Statement of Cash Flows
Year ended March 31, 2007
(thousands of dollars)

	2007	2006
Operating Transactions		
Net Operating Results	$ 3	$ 42
Decrease (Increase) in Accounts Receivable	(1)	2
Decrease in Prepaid Expenses	1	25
Increase (Decrease) in Accounts Payable and Accrued Liabilities	(2,137)	895
Decrease in Unearned Revenue	-	(1)
Cash Provided by (Applied to) Operating Transactions	(2,134)	963
Cash, Beginning of Year	4,489	3,526
Cash, End of Year	$ 2,355	$ 4,489

The accompanying notes and schedules are part of these financial statements.

The Wild Rose Foundation
Notes to the Financial Statements
Year ended March 31, 2007

Note 1 Authority and Purpose

The Wild Rose Foundation (Foundation) operates under the authority of the *Wild Rose Foundation Act*, Chapter W-8, Revised Statutes of Alberta 2000.

The purposes of the Foundation are:

- To provide funding to volunteer, non-profit organizations that provide valuable services to Albertans;
- To foster or promote the use of volunteers, or to assist those who volunteer or use the services of volunteers in Alberta; and
- To foster or promote charitable, philanthropic, humanitarian, or public spirited acts or to assist those who perform them.

The Foundation is a Crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

(a) Reporting Entity

The reporting entity is the Wild Rose Foundation, which is part of the Ministry of Tourism, Parks, Recreation and Culture (Ministry) and for which the Minister of Tourism, Parks, Recreation and Culture (Minister) is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

(b) Basis of Financial Reporting

Revenue

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year end is recorded as unearned revenue.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Revenue (continued)

Donations are recognized as revenues when they are received. Donations of materials and services that would otherwise have been purchased are recorded at fair value at the date of donation when fair value can reasonably be determined.

Internal Government Transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly Incurred

Directly incurred expenses are those costs the Foundation has primary responsibility and accountability for, as reflected in the Government's budget documents.

Directly incurred expenses include amortization of tangible capital assets.

Grants are recorded as expenses when authorized and when all eligibility criteria have been satisfied.

Incurred by Others

Services contributed by other entities in support of the Foundation operations are disclosed in Schedule 3.

Assets

Financial assets of the Foundation are limited to financial claims, such as receivables from other organizations.

Assets acquired by right are not included. Tangible capital assets of the Foundation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is $100,000 and the threshold for all other capital assets is $5,000.

Note 2 Summary of Significant Accounting Policies and Reporting Practices (continued)

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities are recorded to the extent that they represent present obligations as a result of events and transactions occurring prior to the end of the fiscal year. The settlement of liabilities will result in sacrifice of economic benefits in the future.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, and accounts payable and accrued liabilities are estimated to approximate their carrying values because of the short-term nature of these instruments.

Note 3 Cash and Investment

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is managed with the objective of providing competitive interest income to depositors while maintaining appropriate security and liquidity of depositors' capital. The portfolio is comprised of high-quality short-term and mid-term fixed-income securities with a maximum term-to-maturity of three years. As at March 31, 2007, securities held by CCITF have an average effective market yield of 4.36% (2006 – 3.96%) per annum.

Investment also consists of deposits in the CCITF. It represents deposits equivalent to the endowment fund balance. These deposits are internally restricted.

Due to the short-term nature of these deposits, the carrying value approximates fair value.

Note 4 Endowment Fund – Internally Restricted (thousands of dollars)

In 1985, the members of the Foundation directed that the initial contribution from lottery funds amounting to $4,500 be placed in an endowment fund so that the funds are not available for use in its operations. In 1993, a further $2,000 was transferred from the operating fund balance to the endowment fund. The purpose of the fund is to earn income and to retain an ongoing funding capability.

Interest earned on the endowment fund is reported as operating revenue.

The Wild Rose Foundation
Notes to the Financial Statements
Year ended March 31, 2007

Note 5 Honoraria (thousands of dollars)

	2007			2006
	Honoraria[a]	Benefits and Allowances[b]	Total	Total
Board[c]				
Chair	$ 15	-	$ 15	$ 16
Other Members (6)	23	-	23	23
	$ 38	-	$ 38	$ 39

[a] The Foundation has no employees. Staff of the Department of Tourism, Parks, Recreation and Culture administer the Foundation. Disclosure of information on their salaries and benefits, a requirement under Treasury Directive 03/2004, is included in the financial statements of the Department of Tourism, Parks, Recreation and Culture.

[b] No benefits were provided to Board members.

[c] Members appointed to the Foundation are paid honoraria for attending Foundation meetings at rates set by Ministerial Order. They are also paid for sub-committee meetings, to attend out of town meetings, and for attending to other Foundation duties.

Note 6 Contractual Obligations (thousands of dollars)

	2007	2006
Grant Agreements	$ 633	$ 1,234
Service Contracts	534	343
	$ 1,167	$ 1,577

The aggregate amounts payable for the unexpired terms of these contractual obligations are as follows:

	Grant Agreements	Service Contracts	Total
2008	$ 508	$ 314	$ 822
2009	125	220	345
	$ 633	$ 534	$ 1,167

Note 7 Approval of Financial Statements

The financial statements have been approved by the Board of Directors.

Schedule 1

The Wild Rose Foundation
Expenses – Directly Incurred Detailed by Object
Year ended March 31, 2007
(thousands of dollars)

	2007		2006
	Budget	Actual	Actual
Grants	$ 6,511	$ 6,681	$ 6,301
Supplies and Services	1,383	1,218	1,146
Supplies and Services from Support Services Arrangements with Related Parties[a]	900	900	814
Honoraria (Note 5)	58	38	39
	$ 8,852	$ 8,837	$ 8,300

[a] The Foundation receives financial and program related administrative services from the Department of Tourism, Parks, Recreation and Culture.

The Wild Rose Foundation
Related Party Transactions
Year ended March 31, 2007
(thousands of dollars)

Related parties are those entities consolidated or accounted for on the modified equity basis in the Province of Alberta's financial statements.

The Foundation paid or collected certain taxes and fees set by regulation for permits, licences and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Foundation had the following transactions with related parties recorded on the Statement of Operations and the Statement of Financial Position at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Revenues				
Transfers from Department of Tourism, Parks, Recreation and Culture	$ 8,116	$ 7,766	$ -	$ -
Expenses – Directly Incurred				
Other services	$ -	$ -	$ 10	$ 29
Accounts Payable	$ 6	$ 33	$ -	$ -

The above transactions do not include support service arrangement transactions disclosed in Schedule 1.

The Foundation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements but are disclosed in Schedule 3.

	Entities in the Ministry		Other Entities	
	2007	2006	2007	2006
Expenses – Incurred by Others				
Accommodation	$ -	$ -	$ 60	$ 54
Other Services	43	46	-	-
Legal	-	-	2	3
	$ 43	$ 46	$ 62	$ 57

The Wild Rose Foundation
Allocated Costs
Year ended March 31, 2007
(thousands of dollars)

Program	2007					2006
		Expenses – Incurred by Others				
	Expenses [a]	Accommodation Costs [b]	Other Services [c]	Legal Services [d]	Total Expenses	Total Expenses
Support to Alberta Non-Profit Organizations	$ 4,715	$ 15	$ 12	$ -	$ 4,742	$ 4,978
International Development Program	1,730	15	11	2	1,758	1,074
Voluntary Sector Development	1,208	9	6	-	1,223	1,080
Vitalize Conference for Volunteers	629	9	6	-	644	731
Other Initiatives	282	6	4	-	292	283
Administration	273	6	4	-	283	257
	$ 8,837	$ 60	$ 43	$ 2	$ 8,942	$ 8,403

[a] Expenses – Directly Incurred as per Statement of Operations, excluding valuation adjustments.
[b] Costs shown for Accommodation (includes grants in lieu of taxes) on Schedule 2, allocated by square footage.
[c] Costs shown for Other Services on Schedule 2, allocated by estimated costs incurred by each program.
[d] Costs shown for Legal Services on Schedule 2, allocated by estimated costs incurred by each program.

Other Information

Ministry of Tourism, Parks, Recreation and Culture
Statements of Write-Offs for the Year Ended March 31, 2007

The Following Information is Unaudited:

The following statement has been prepared pursuant to Section 23 of the *Financial Administration Act*. This statement includes all write-offs made or approved during the fiscal period.

Write-offs	
Accounts Receivable	$ 6,837
Total Write-offs	$ 6,837

Acts Administered by Tourism, Parks, Recreation and Culture

Tourism, Parks, Recreation and Culture is responsible for a wide array of acts that have a direct impact on quality of life in Alberta. Below is a list of all acts administered by Tourism, Parks, Recreation and Culture. If you would like to review these acts in more detail, they are included on the Ministry's website (http://www.tprc.alberta.ca/about/legislation.aspx).

Name of Act	Description
Alberta Centennial Medal Act	Establishes the Centennial Medal and the process to award medals to outstanding Albertans who have made significant contributions to society
Alberta Foundation for the Arts Act	Establishes the Foundation with its mandate to promote arts development
Alberta Sport, Recreation, Parks and Wildlife Foundation Act	Establishes the Foundation with its mandate to develop and maintain sport, parks and recreation programs, facilities and services
Amusements Act	Provides for licenses for screening motion pictures, classification of films and prohibits access of minors to adult videos
Emblems of Alberta Act	Establishes provincial emblems and governs the reproduction and use of the emblems
First Nations Sacred Ceremonial Objects Repatriation Act	Provides the mechanism for the repatriation of First Nations sacred objects
Foreign Cultural Property Immunity Act	Provides for immunity from seizure of foreign cultural property in Alberta
Glenbow-Alberta Institute Act	Enables the Glenbow Alberta institute to hold and administer grants, and to foster historical, cultural and scientific activities in Alberta
Government House Act	Establishes the Foundation and sets out its mandate to preserve and promote Government House
Historical Resources Act	Provides for the use and protection of historic resources; establishes the Historic Resources Fund and the Alberta Historical Resources Foundation
Holocaust Memorial Day and Genocide Remembrance Act	Establishes Yom ha-Shoah – Holocaust Memorial Day

Name of Act	Description
Human Rights, Citizenship and Multiculturalism Act	Provides for Heritage Day and establishes the Human Rights Commission and the Human Rights, Citizenship and Multiculturalism Education Fund; prohibits discrimination on specific grounds
Provincial Parks Act (except sections 14 and 15)	Provides for the establishment, protection and management of provincial parks and provincial recreation areas
Queen Elizabeth II Golden Jubilee Recognition Act	Establishes special awards and scholarships that honour Alberta youth in recognition of the Queen's Golden Jubilee
Recreation Development Act	Provides for promoting and encouraging the orderly development of recreational activities and facilities
Wild Rose Foundation Act	Establishes the Foundation and sets out its mandate of providing grants for volunteer non-profit organizations and to promote charitable and humanitarian activities
Wilderness Areas, Ecological Reserves, Natural Areas and Heritage Rangelands Act	Provides for the establishment, protection and management of wilderness areas, ecological reserves, natural areas and heritage rangelands
Willmore Wilderness Park Act	Establishes and protects the Willmore Wilderness Park

Performance Measures: Results at a Glance

Performance Measure	2005-06 Results	2006-07 Results	Target
Goal 1 – Provincial parks and protected areas preserve Alberta's natural heritage and provide opportunities for outdoor recreation, heritage appreciation and tourism.			
M 1.a Visitor satisfaction with experiences at provincial parks and recreation areas	91.1%	89.1%	91%
Goal 2 – Alberta's historical resources are preserved and appreciated and opportunities for heritage tourism are provided.			
M 2.a Visitor satisfaction with experiences at provincial historic sites, museums and interpretive centres	98.5%	98.5%	99%
M 2.b Knowledge gained of Alberta history by visitors to provincial historic sites, museums and interpretive centres	91.1%	90.3%	91%
M 2.c Economic impact of provincial historic sites, museums and interpretive centres ($millions):			
(i) Value-added impact*	$61.2	n/a	$53
(ii) Taxation revenue returned to three levels of government*	$24.4	n/a	$22
Goal 3 – Albertans volunteer and participate in sports, recreation and the arts.			
M 3.a Level of community volunteerism by adult Albertans	68.9%	65.4%	69%
M 3.b Participation in sport and recreational activities by adult Albertans	82.4%	81.3%	83%
M 3.c Participation in arts and cultural activities by adult Albertans	88.8%	87.6%	88%
Goal 4 – Albertans participate in the social, economic and cultural life of the province without discrimination.			
M 4.a Adult Albertans' perception of how well human rights are protected in Alberta	86.7%	88.1%	88%
Goal 5 – Increased growth and expansion of marketable tourism products.			
M 5.a Per cent of tourism sector representatives satisfied with services related to tourism development	72.2%	89.3%	78%
Goal 6 – Increased tourism visitation in targeted domestic and international markets, and promotion of film and television production			
M 6.a Total tourism revenue ($ billions)	$5.1** (2005)	$5.3*** (2006)	$5.3
M 6.b Effectiveness of Tourism Marketing			
• Total enquiries to Travel Alberta (millions)	3.5 (2005)	3.8 (2006)	3.8
- Visits to TravelAlberta.com, enquiries to the Travel Alberta Contact Centre and other methods of contact.			

Performance Measure	2005-06 Results	2006-07 Results	Target
M 6.c Tourism information and counselling			
• Per cent satisfied with overall experience at Travel Alberta visitor information centres	98.0% (2005)	98.4% (2006)	98%
M 6.d Tourism information and counselling			
• Per cent satisfied with overall service received through the Travel Alberta Contact Centre	97.8% (2005)	97.4% (2006)	98%
M 6.e Tourism information and counselling			
• Per cent of website visitors satisfied with their experience on the TravelAlberta.com website	83.3% (2005)	76.3% (2006)	92%

* Results lag one year behind the reporting year due to the complexity of data collection

** Revised estimate

*** Estimate

Performance Measures: Data Sources and Methodology

Camper Satisfaction Survey

(Measure 1.a)

The survey includes a representative cross-section of 93 provincial parks or recreation area campgrounds according to size (visitation), management method and geography. Only automobile accessible campgrounds where visitation is greater than 1,050 occupied campsite nights are included. A random sample of adult campers is surveyed at approximately one quarter of these campgrounds per year on a four-year rotational cycle. Although 27 campgrounds were identified to be surveyed in 2006-07, two campgrounds were excluded from the analysis due to inadequate sample size. Overall results are determined through the combined response categories of "very satisfied" and "satisfied," the top two categories of a five-point rating scale. The sample was 2,333, with data collected from June to September 2006. Results were calculated with Statistical Analysis System software. The margin of error is +/- 1.85 per cent at the 95 per cent confidence level.

Heritage Facilities Visitor Survey - Non-local and Local Residents

(Measures 2.a and 2.b are based on the 2006-07 survey)
(Measures 2.c (i) and (ii) are based on the 2005-06 survey)

The 2006-07 survey was conducted with independent visitors at 17 provincial historic sites, museums and interpretive centres. Independent visitors do not include school groups, tours or other groups; after-hours visitors to facilities; people attending education programs; or visitors attending facilities for special functions. A multi-stage, stratified systematic random sample was used and each facility was sampled independently by trained Ministry field staff. A private research firm, Infact Research and Consulting Inc. was responsible for survey and questionnaire design, training ministry staff to coordinate and conduct the survey. Banister Research and Consulting Inc. was responsible for data quality control, analysis and report preparation. Another firm, Alberta WP & Data Services, conducted data entry and verification. More than 5,900 interviews were processed. Overall results were determined using the top two combined response categories of a five-point rating scale for the categories: "excellent," "good," "neither good nor poor," "poor," and "very poor." The margin of error is +/- 1.3 per cent at the 95 per cent confidence level.

The sample was based on two seasons, winter 2005-06 and summer 2006. Winter data were estimated from actual winter survey data collected for 2002-03, and adjusted to represent the winter of 2005-06. Surveying during winter is conducted on an occasional basis only, as the winter period makes up a relatively small proportion of visitation. Summer data were collected from May to September 2006. Measures 2.a and 2.b are based on the methodology described above. Results for measures 2.c (i) and (ii) lag one year behind the reporting year and therefore are based on the methodology for 2005-06. A detailed description is available in the Community Development 2005-06 Annual Report.

Demand Economic Impact Model (DEIM)

(Measures 2.c (i) and (ii))

Econometric Research Ltd. was contracted to apply the DEIM model to estimate the level of economic activity created by the operation of the Ministry's provincial historic sites, museums and interpretive centres. Economic activity included the direct operational expenditures, incremental visitor expenditures (based on information from the 2005-06 Heritage Facilities Visitor Survey) and the significant indirect benefits for the local and provincial economies. The value-added economic impact and taxation revenue returned to municipal, provincial and federal government were measured and reported separately to assist in evaluating associated economic benefits. Taxes generated (e.g., income taxes, GST, liquor and tobacco taxes, room taxes, etc.) were attributed to the level of government receiving them. For example, the federal government receives the proceeds from the GST, the provincial government receives the room taxes and the local government receives property and business taxes.

Tourism, Parks, Recreation and Culture Survey of Albertans

(Measures: 3.a, 3.b, 3.c, 4.a)

Research Innovations Inc. conducted this annual province-wide telephone survey of 1,000 adult Albertans. The survey used a random sample stratified by age group, gender and geographic location, to be representative of Alberta's population. All interviews were conducted in March 2007 by trained and experienced interviewers. Question order was randomly rotated to minimize potential question order bias. Interviews were monitored while in progress, and 10 per cent of each interviewer's work was directly monitored. The response rate was 57 per cent. Data were analyzed with STATXP software, and the margin of error is +/- 3.2 per cent at the 95 per cent confidence level.

Tourism Development Branch Client Satisfaction Survey

(Measure: 5.a)

The survey was conducted with public and private sector representatives who had received information, advice and assistance from the Tourism Development Branch. A private research firm, Malatest & Associates Ltd., was responsible for reviewing the survey and questionnaire design, data quality control, analysis and report preparation. A total of 204 representatives were contacted during February to March 2007, resulting in a total of 132 survey completions. Respondents were given the choice of completing the survey on-line or by telephone. Overall results were determined using the top two combined response categories of a five-point rating scale for the categories: "very satisfied," "somewhat satisfied," "neutral," "somewhat dissatisfied," and "very dissatisfied." The margin of error is +/- 3.6 per cent at the 95 per cent confidence level.

Total Tourism Revenue

(Measure: 6.a)

The total value of tourism industry revenue in Alberta is derived by Tourism, Parks, Recreation and Culture from the data published by Statistics Canada in the Canadian Travel Survey (renamed in January 2005 to Travel Survey of Residents of Canada) (Cat. No. 87-504-XPB) and the International Travel Survey (Cat. No. 66-001). Final year-end data for both surveys are usually not available until August of the following year. The estimate for 2006 is based on travel statistics that provide an indication of demand, such as Customs counts at Alberta's "Ports of Entry," deplanements at Calgary and Edmonton International Airports, anecdotal information from the Pre-Summer Tourism Operator Survey, and gate counts at Banff, Jasper, Waterton Lakes, and Elk Island National Parks. In addition, occupancy rate information collected by Smith Travel Research is also used to determine the demand for fixed-roof lodging in the Mountain Parks, Edmonton and Calgary. Travel intention data produced by the Canadian Tourism Research Institute are also applied to estimate demand from Alberta's key domestic markets of British Columbia, Saskatchewan and Ontario. In addition to indicators of demand, estimates of the Travel Price Index are forecasted to assist with tourism revenue projections.

Visits to TravelAlberta.com, enquiries to the Travel Alberta Contact Centre and other methods of contact

(Measure: 6.b)

Data on the number of website visitor sessions to www.travelalberta.com are obtained by Travel Alberta from reports by WebTrends (software designed to measure web activity), based on an analysis of the server log files. Contact Centre telephone inquiries are obtained from the Contact Centre contractor. Other methods of contact included: phone calls, e-mails, web orders, faxes, mail and the number of visitor sessions to the specialty websites. Data on the number of visitor sessions to the specialty websites are provided by Travel Alberta International (TAI), Travel Alberta In-province (TAIP) and the Alberta Japan Office in Tokyo to the Travel Alberta Secretariat. These data are based on each organization's website management tool. The specialty websites are maintained independently by Travel Alberta and operate under their own domain names and servers, such as www.gocanadianrockies.com or www.greatalbertagatherings.com.

Visitor Information Centre Satisfaction Survey

(Measure: 6.c)

Data is obtained from the visitor information centre exit survey conducted by the research firm, Banister Research and Consulting Inc. The research firm conducted exit interviews at visitor information centres across Alberta. The surveys were conducted at ten visitor information centres between July and September 2006. The centres are: Canmore, Field, Crowsnest Pass, West Glacier, Lloydminster, Oyen, Walsh, Milk River, Hinton, and Grande Prairie. To ensure a variety of travellers were included, the interviews were spread across weekends and weekdays, and during both peak and shoulder visitation seasons. The data indicates the per cent of respondents that stated they were very satisfied or somewhat satisfied with the visitor information centres. The satisfaction rating scale for this series included five points ("very satisfied," "somewhat satisfied," "neither satisfied nor dissatisfied," "somewhat dissatisfied" and "very dissatisfied"). In 2006, 793 interviews were conducted. Survey results were weighted to ensure an equivalent of 100 surveys per centre were considered for data aggregation and analysis. The margin of error is +/- 3.5% at the 95 per cent confidence level.

Travel Alberta Interactive Voice Response (IVR) Survey

(Measure: 6.d)

Data are obtained from a survey that is offered to all callers to 1-800-ALBERTA. The sample size is dependent on the number of calls handled by the Contact Centre and the proportion of callers who choose to participate. In 2006, 780 surveys were completed. Respondents are asked to rate the service on a scale of 1 to 5, where 1 means very satisfied and 5 means very dissatisfied. A rating of 1 or 2 indicates the caller was satisfied with the service provided.

TravelAlberta.com Website Satisfaction Survey

(Measure: 6.e)

The survey was offered voluntarily throughout the year on TravelAlberta.com using the Opinio survey program. A total of 646 respondents participated in 2006. An overall satisfaction question was asked with results determined using the top two combined response categories of a five-point rating scale for the categories: "very satisfied," "somewhat satisfied," "neutral," "somewhat dissatisfied," and "very dissatisfied."

Alphabetical List of Government Entities' Financial Statements in Ministry 2006-07 Annual Reports

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Access to the Future Fund[1]	Advanced Education and Technology
Agriculture Financial Services Corporation	Agriculture and Food
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Cancer Prevention Legacy Fund[2]	Finance
Alberta Capital Finance Authority	Finance
Alberta Energy and Utilities Board	Energy
Alberta Foundation for the Arts	Tourism, Parks, Recreation and Culture
Alberta Gaming and Liquor Commission	Solicitor General and Public Security
Alberta Heritage Foundation for Medical Research Endowment Fund	Finance
Alberta Heritage Savings Trust Fund	Finance
Alberta Heritage Scholarship Fund	Finance
Alberta Heritage Science and Engineering Research Endowment Fund	Finance
Alberta Historical Resources Foundation	Tourism, Parks, Recreation and Culture
Alberta Insurance Council	Finance
Alberta Local Authorities Pension Plan Corporation[3]	Finance
Alberta Pensions Administration Corporation	Finance
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Advanced Education and Technology
Alberta Risk Management Fund	Finance
Alberta School Foundation Fund	Education
Alberta Securities Commission	Finance
Alberta Social Housing Corporation	Municipal Affairs and Housing
Alberta Sport, Recreation, Parks and Wildlife Foundation	Tourism, Parks, Recreation and Culture
Alberta Treasury Branches	Finance
ATB Insurance Advisors Inc.[4]	Finance
ATB Investment Management Inc.	Finance
ATB Investment Services Inc.	Finance
ATB Services Inc.	Finance
Child and Family Services Authorities:	Children's Services
Calgary and Area Child and Family Services Authority	
Central Alberta Child and Family Services Authority	
East Central Alberta Child and Family Services Authority	
Edmonton and Area Child and Family Services Authority	
North Central Alberta Child and Family Services Authority	
Northeast Alberta Child and Family Services Authority	
Northwest Alberta Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Southwest Alberta Child and Family Services Authority	
Metis Settlements Child and Family Services Authority	
C-FER Technologies (1999) Inc.	Advanced Education and Technology
Credit Union Deposit Guarantee Corporation	Finance

[1] Established July 10, 2005.
[2] Proclaimed May 31, 2006.
[3] Incorporated December 16, 2005.
[4] Incorporated July 12, 2006.

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Colleges:	Advanced Education and Technology
Alberta College of Art and Design	
Bow Valley College	
Grande Prairie Regional College	
Grant MacEwan College	
Keyano College	
Lakeland College	
Lethbridge Community College	
Medicine Hat College	
Mount Royal College	
NorQuest College	
Northern Lakes College	
Olds College	
Portage College	
Red Deer College	
Department of Advanced Education and Technology	Advanced Education and Technology
Department of Agriculture and Food	Agriculture and Food
Department of Children's Services	Children's Services
Department of Education	Education
Department of Energy	Energy
Department of Finance	Finance
Department of Health and Wellness	Health and Wellness
Department of Municipal Affairs and Housing	Municipal Affairs and Housing
Department of Seniors and Community Supports	Seniors and Community Supports
Department of Solicitor General and Public Security	Solicitor General and Public Security
Department of Sustainable Resource Development	Sustainable Resource Development
Department of Tourism, Parks, Recreation and Culture	Tourism, Parks, Recreation and Culture
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance
Government House Foundation	Tourism, Parks, Recreation and Culture
Historic Resources Fund	Tourism, Parks, Recreation and Culture
Human Rights, Citizenship and Multiculturalism Education Fund	Tourism, Parks, Recreation and Culture
iCORE Inc.	Advanced Education and Technology
Lottery Fund	Solicitor General and Public Security
Ministry of Advanced Education and Technology	Advanced Education and Technology
Ministry of Agriculture and Food	Agriculture and Food
Ministry of Children's Services	Children's Services
Ministry of Education	Education
Ministry of Employment, Immigration and Industry[5]	Employment, Immigration and Industry
Ministry of Energy	Energy
Ministry of Environment[5]	Environment
Ministry of Executive Council[5]	Executive Council
Ministry of Finance	Finance
Ministry of Health and Wellness	Health and Wellness
Ministry of Infrastructure and Transportation[5]	Infrastructure and Transportation
Ministry of International, Intergovernmental and Aboriginal Relations[5]	International, Intergovernmental and Aboriginal Relations
Ministry of Justice[5]	Justice
Ministry of Municipal Affairs and Housing	Municipal Affairs and Housing
Ministry of Seniors and Community Supports	Seniors and Community Supports
Ministry of Service Alberta[5]	Service Alberta
Ministry of Solicitor General and Public Security	Solicitor General and Public Security

[5] Ministry includes only the departments so separate departmental financial statements are not necessary.

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Ministry of Sustainable Resource Development	Sustainable Resource Development
Ministry of Tourism, Parks, Recreation and Culture	Tourism, Parks, Recreation and Culture
Ministry of the Treasury Board [5]	Treasury Board
N.A. Properties (1994) Ltd.	Finance
Natural Resources Conservation Board	Sustainable Resource Development
Persons with Developmental Disabilities Community Boards:	Seniors and Community Supports
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Northeast Region Community Board	
Northwest Region Community Board	
South Region Community Board	
Persons with Developmental Disabilities Provincial Board [6]	Seniors and Community Supports
Provincial Judges and Masters in Chambers Reserve Fund	Finance
Regional Health Authorities and Provincial Health Boards:	Health and Wellness
Alberta Cancer Board	
Alberta Mental Health Board	
Aspen Regional Health Authority	
Calgary Health Region	
Capital Health	
Chinook Regional Health Authority	
David Thompson Regional Health Authority	
East Central Health	
Health Quality Council of Alberta [7]	
Northern Lights Health Region	
Peace Country Health	
Palliser Health Region	
Safety Codes Council	Municipal Affairs and Housing
School Boards and Charter Schools:	Education
Almadina School Society	
Aspen View Regional Division No. 19	
Aurora School Ltd.	
Battle River Regional Division No. 31	
Black Gold Regional Division No. 18	
Boyle Street Education Centre	
Buffalo Trail Public Schools Regional Division No. 28	
Calgary Arts Academy Society	
Calgary Girls' School Society	
Calgary Roman Catholic Separate School District No. 1	
Calgary School District No. 19	
Calgary Science School Society	
Canadian Rockies Regional Division No. 12	
CAPE-Centre for Academic and Personal Excellence Institute	
Chinook's Edge School Division No. 73	
Christ the Redeemer Catholic Separate Regional Division No. 3	
Clearview School Division No. 71	
East Central Alberta Catholic Separate Schools Regional Division No. 16	
East Central Francophone Education Region No. 3	
Edmonton Catholic Separate School District No. 7	

[5] Ministry includes only the departments so separate departmental financial statements are not necessary.
[6] Ceased operations June 30, 2006.
[7] Established July 1, 2006.

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Edmonton School District No. 7	
Elk Island Catholic Separate Regional Division No. 41	
Elk Island Public Schools Regional Division No. 14	
Evergreen Catholic Separate Regional Division No. 2	
FFCA Charter School Society	
Foothills School Division No. 38	
Fort McMurray Roman Catholic Separate School District No. 32	
Fort McMurray School District No. 2833	
Fort Vermilion School Division No. 52	
Golden Hills School Division No. 75	
Grande Prairie Public School District No. 2357	
Grande Prairie Roman Catholic Separate School District No. 28	
Grande Yellowhead Regional Division No. 35	
Grasslands Regional Division No. 6	
Greater North Central Francophone Education Region No. 2	
Greater Southern Public Francophone Education Region No. 4	
Greater Southern Separate Catholic Francophone Education Region No. 4	
Greater St. Albert Catholic Regional Division No. 29	
High Prairie School Division No. 48	
Holy Family Catholic Regional Division No. 37	
Holy Spirit Roman Catholic Separate Regional Division No. 4	
Horizon School Division No. 67	
Lakeland Roman Catholic Separate School District No. 150	
Lethbridge School District No. 51	
Living Waters Catholic Regional Division No. 42	
Livingstone Range School Division No. 68	
Medicine Hat Catholic Separate Regional Division No. 20	
Medicine Hat School District No. 76	
Moberly Hall School Society	
Mother Earth's Children's Charter School Society	
New Horizons Charter School Society	
Northern Gateway Regional Division No. 10	
Northern Lights School Division No. 69	
Northland School Division No. 61	
Northwest Francophone Education Region No. 1	
Palliser Regional Division No. 26	
Parkland School Division No. 70	
Peace River School Division No. 10	
Peace Wapiti School Division No. 76	
Pembina Hills Regional Division No. 7	
Prairie Land Regional Division No. 25	
Prairie Rose School Division No. 8	
Red Deer Catholic Regional Division No. 39	
Red Deer School District No. 104	
Rocky View School Division No. 41	
St. Albert Protestant Separate School District No. 6	
St. Paul Education Regional Division No. 1	
St. Thomas Aquinas Roman Catholic Separate Regional Division No. 38	
Sturgeon School Division No. 24	
Suzuki Charter School Society	
Westmount Charter School Society	
Westwind School Division No. 74	
Wetaskiwin Regional Division No. 11	

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency	*Ministry Annual Report*
Wild Rose School Division No. 66	
Wolf Creek School Division No. 72	
Supplementary Retirement Plan Reserve Fund	Finance
Technical Institutes and The Banff Centre:	Advanced Education and Technology
Northern Alberta Institute of Technology	
Southern Alberta Institute of Technology	
The Banff Centre for Continuing Education	
Universities:	Advanced Education and Technology
Athabasca University	
The University of Alberta	
The University of Calgary	
The University of Lethbridge	
Victims of Crime Fund	Solicitor General and Public Security
Wild Rose Foundation	Tourism, Parks, Recreation and Culture

Entities not included in the consolidated government reporting entity

Fund or Agency	*Ministry Annual Report*
Alberta Foundation for Health Research	Advanced Education and Technology
Alberta Heritage Foundation for Medical Research	Advanced Education and Technology
Alberta Heritage Foundation for Science and Engineering Research	Advanced Education and Technology
Alberta Teachers' Retirement Fund Board	Education
Improvement Districts' Trust Account	Municipal Affairs and Housing
Local Authorities Pension Plan	Finance
Long-Term Disability Income Continuance Plan - Bargaining Unit	Service Alberta
Long-Term Disability Income Continuance Plan - Management, Opted Out and Excluded	Service Alberta
Management Employees Pension Plan	Finance
Provincial Judges and Masters in Chambers Pension Plan	Finance
Provincial Judges and Masters in Chambers (Unregistered) Pension Plan	Finance
Public Service Management (Closed Membership) Pension Plan	Finance
Public Service Pension Plan	Finance
Special Areas Trust Account	Municipal Affairs and Housing
Special Forces Pension Plan	Finance
Supplementary Retirement Plan for Public Service Managers	Finance
Workers' Compensation Board	Employment, Immigration and Industry

Government Organization Changes, 2006 - 2007

Ministry	Program/Entity Changes	Previous Location
Advanced Education and Technology	< Advanced Education	< Former Advanced Education
	< Innovation and Science	< Former Innovation and Science
Agriculture and Food	< Agriculture and Food	< Former Agriculture, Food and Rural Development
Employment, Immigration and Industry	< Human Resources and Employment (excluding PAO)	< Former Human Resources and Employment
	< International Qualifications Assessments	< Former Advanced Education
	< Standing Policy Committee (Cabinet Policy Committee)	< Former Advanced Education
	< Northern Development	< Former Aboriginal Affairs and Northern Development
	< Rural Development Fund (2006-07)	< Former Agriculture, Food and Rural Development
	< Economic Development (excluding international trade, film and tourism)	< Former Economic Development
Energy	< Bio-fuel technology	< Former Agriculture, Food and Rural Development
Infrastructure and Transportation	< Facility planning	< Former Restructuring and Government Efficiency
Environment	< Standing Policy Committee (Cabinet Policy Committee)	< Energy
International, Intergovernmental and Aboriginal Relations	< International and Intergovernmental Relations	< Former International and Intergovernmental Relations
	< Aboriginal Affairs	< Former Aboriginal Affairs and Northern Development
	< International trade	< Former Economic Development
Municipal Affairs and Housing	< Municipal Affairs	< Former Municipal Affairs
	< Community services and libraries	< Former Community Development
	< Affordable housing and Alberta Social Housing Corporation	< Seniors and Community Supports

Ministry	Program/Entity Changes	Previous Location
Seniors and Community Supports	< Standing Policy Committee (Cabinet Policy Committee)	< Health and Wellness
Service Alberta	< Government Services	< Former Government Services
	< Restructuring and Government Efficiency (excluding facility planning)	< Former Restructuring and Government Efficiency
	< Personnel Administration Office (PAO)	< Former Human Resources and Employment
	< Air and vehicle services, and furniture	< Infrastructure and Transportation
Solicitor General and Public Security	< AGLC, Lottery Fund and gaming research	< Former Gaming
Tourism, Parks, Recreation and Culture	< Community Development (excluding community services and libraries)	< Former Community Development
	< Film and tourism	< Former Economic Development
	< Lottery Funding Programs	< Former Gaming
Treasury Board	< Controller (except Investment and Debt Accounting), business planning (expenditure management), and performance management	< Finance
	< Corporate Internal Audit	< Executive Council
	< P3 and capital plan	< Infrastructure and Transportation
	< Standing Policy Committee (Cabinet Policy Committee)	< Justice

Readership Survey

Tourism, Parks, Recreation and Culture
2006-07 Annual Report

Thank you for reading the Tourism, Parks, Recreation and Culture 2006-07 Annual Report. We hope that you will take a few minutes to complete this readership survey. We are committed to continuous improvement and welcome your feedback and suggestions.

Instructions: Please read each question carefully and circle the rating that best describes your response. If you require more space for your response, please use a separate piece of paper and identify the corresponding question clearly. If you have any questions, or require further clarification, please call Beverly Kwon at (780) 427-2124 or send an e-mail to Beverly.Kwon@gov.ab.ca

If you would like to be contacted regarding your feedback, please provide your information below.

Name:
Organization:
Telephone Number:
E-mail:

1. Having reviewed and read through the Tourism, Parks, Recreation and Culture 2006-07 Annual Report, how would you rate it overall on the following characteristics? Using a scale of one to seven, where ONE is STRONGLY DISAGREE, FOUR is NEUTRAL, and SEVEN is STRONGLY AGREE, do you agree that... *(Please circle only one rating number for each statement.)*

	Strongly Disagree			Neutral			Strongly Agree
I learned something new about the Ministry by reading this report	1	2	3	4	5	6	7
This annual report is easy to read	1	2	3	4	5	6	7
This annual report was informative and useful to me	1	2	3	4	5	6	7
The report has an appealing format look	1	2	3	4	5	6	7
I can easily find information that I am looking for	1	2	3	4	5	6	7
I plan on using this annual report as a reference	1	2	3	4	5	6	7
Overall, this annual report meets my needs as a reader	1	2	3	4	5	6	7

2. What areas or features did you like the most about this annual report?

3. What areas or features would you recommend for further improvement?

Please tear out this survey and fax it to (780) 422-3142 or mail it to Tourism, Parks, Recreation and Culture, Planning and Performance Measurement, 7th Floor, Standard Life Centre, 10405 Jasper Avenue, Edmonton Alberta, Canada, T5J 4R7

September 2007

Alberta

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